



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

**TUESDAY, MAY 17, 2022 – 6:30 PM**

**A G E N D A**

1. <b>CALL TO ORDER</b>			
2. <b>DECLARATION OF QUORUM</b>			
3. <b>APPROVAL OF AGENDA FOR MAY 17, 2022</b>	Action		
4. <b>ADOPTION OF MINUTES OF PRIOR MEETING:</b> 4.1 Regular Meeting – April 26, 2022	Action	Attachment	Page 1-4
5. <b>BUSINESS ARISING FROM THE MINUTES:</b>			
6. <b>PRESENTATION:</b> 6.1 Gitwinksihlkw Elementary School Presentation – Tanya Azak	Information	Verbal	
7. <b>EDUCATION:</b> <b>Superintendent</b> 7.1 Growing Leaders & Building Capacity 7.2	Information	Attachment	Page 5-7
8. <b>EDUCATION:</b> <b>Secretary-Treasurer</b> 8.1 Bank Resolution 8.2 Annual Facilities Grant 8.3 Monthly Financial Statements at March 31, 2022 8.4 2022/2023 Annual Budget (Bylaw) 8.5 Major Capital Plan 2023/2024	Motion Motion Motion Motion Motion	Attachment Attachment Attachment Attachment Attachment	Page 8 Page 9-10 Page 11-15 Page 16-31 Page 32-33
9. <b>POLICY DEVELOPMENT:</b> 9.1 Policy 11 - Financial Planning and Reporting	Motion	Attachment	Page 34-36
10. <b>TRUSTEE REPORTS:</b> 10.1			
11. <b>CORRESPONDENCE RECEIVED:</b> 11.1			
12. <b>PUBLIC QUESTION PERIOD:</b>			
13. <b>ADJOURNMENT:</b>			

**Note: Next Board Meeting: June 14, 2022**



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

### MEETING AGENDA ITEM 4.1

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Minutes of the Regular Meeting of the Board – April 26, 2022		
<b>Background/Discussion:</b>			
Minutes as attached.			
<b>Recommended Action:</b>			
THAT the Minutes of the Regular Meeting of the Board held on April 26, 2022 be approved.			
Presented by: Board Chair			

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

**TUESDAY, APRIL 26, 2022 – 6:30 PM**

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

**1. CALL TO ORDER:**

The meeting was called to order at 6:31 pm

**2. DECLARATION OF QUORUM:**

There is a declaration of quorum.

**3. APPROVAL OF AGENDA:**

**R02-1389**

That the Board of Education approve the April 26, 2022 Agenda with the following addition:

7.3 Indigenous Education Verbal Report

Trustee Ousey/Trustee Azak

Carried

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

**R02-1390**

That the Minutes of the Regular Meeting of the Board held on March 29, 2022, be approved as presented.

Trustee Ousey/Trustee Stevens

Carried

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

No business arising from the minutes.

6. **PRESENTATION:**

6.1 NESS – Mark Koebel

Mark Koebel/Teresa McMillan and Grade 6 students language and culture presentation

- Powerpoint
- Videos by Grade 6 students

Highschool:  
Professional cooks been to fishery bay

Board Chair:  
Jayllin Clayton presentation did an amazing job at the BC School Trustees Association AGM.

7. **EDUCATION:**

Superintendent

7.1 Operational Procedures Update

Superintendent Jensen presented new Operational Procedures 262 – Extra Curricular Programs and Operational Procedures 215 – Inter-School, Provincial, National, International Competitions.

7.2 BAA Course – Charity Peal

Presented on BAA Animal Behaviour and Healthcare for approval.

**R02-1391**

That the Board of Education approve the Animal Behaviour and Healthcare Course.

Trustee Ousey/Trustee Azak

Carried

7.2 Indigenous Education Report – verbal

Peter McKay presented for the month of April:

- Had visitors, Adult Immersion from Witset for an in-district visit with the Language and Culture Department
- Fluent Speakers in district
- Met with Programs and Services – Janice Angus
- Continue with Monday morning learning with district office employees

8. **BUSINESS:**  
Secretary-Treasurer

8.1 Monthly Financial Statements at February 28, 2022

Monthly Financial Statements at February 28, 2022 for Board review.  
For information only.

9. **POLICY DEVELOPMENT:**  
No policy development.

10. **TRUSTEE REPORTS:**  
No Trustee Reports

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

12. **PUBLIC QUESTION PERIOD:**

Sara Beardsell  
Will the next board meeting be open to the public?

It has not been decided yet.

Adiiyoox, Emily Tait:  
I appreciate the trustees attending the meeting, I am still learning people names. Our language is so important. Thank you.

Melanie Woods:  
I wanted to know if the dog program can also be considered for bylaw or dog catcher?  
GVG has posted job training posting with no response.

Contact the school Principal.

13. **ADJOURNMENT:**

The meeting adjourned at 7:45 pm.

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Certified correct,  
Elsie Davis,  
Board Chair

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Certified correct,  
Kory Tanner,  
Secretary Treasurer



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

### MEETING AGENDA ITEM #7.1

<b>Action:</b>	x	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Growing Leaders & Building Capacity		
<b>Background/Discussion:</b>			
Deeper Learning Dozen: <ul style="list-style-type: none"><li>- Three goals</li><li>- Our Theory of Change</li></ul>			
<b>Recommended Action:</b>			
For information only.			
Presented by: Superintendent			

# THE THREE GOALS OF THE DEEPER LEARNING DOZEN



1.

An overall increase in the number of deeper learning experiences for both students and adults;



2.

Increased equity of access to deeper learning experiences and outcomes of education;



3.

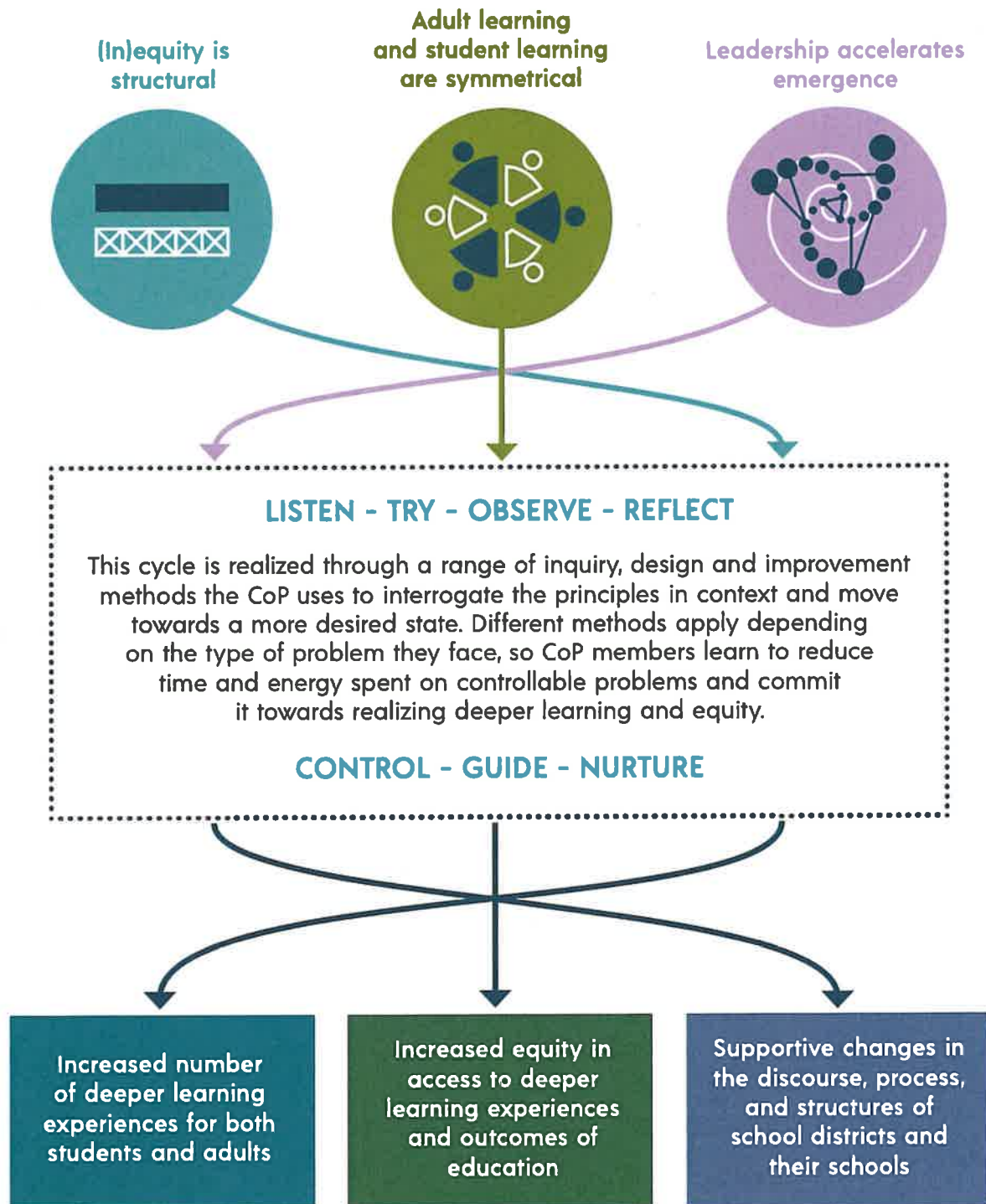
Supportive changes in the processes, structures, and cultures of the school district and their schools.

**These operate in mutually reinforcing ways:** each will further the other, and each is only possible with the others. We have seen what deeper learning looks like in classrooms and sometimes schools; the core motivating question for the project is how to build policies, systems, roles, and a learning culture to create this kind of learning equitably district-wide.



# Our Theory of Change

## DEEPER LEARNING THEORY OF CHANGE







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

### MEETING AGENDA ITEM #8.1

<b>Action:</b>	X	<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Bank Resolution		
<b>Background/Discussion:</b>  The Breakfast Program commenced September 2018. The Principals will be purchasing groceries for the program. Each Principal and the Vice Principal require an RBC credit card. The bank requires a resolution from the Board of Education to increase the credit card limit from \$100,000 to \$150,000.			
<b>Recommended Action:</b>  That the Board of Education increase the RBC credit card total limit from \$100,000 to \$150,000.			
Presented by: Secretary Treasurer			



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

### **MEETING AGENDA ITEM 8.2**

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Annual Facilities Grant – Expenditure Plan – April 1, 2022 – March 31, 2023		

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

Annual Facilities Grant (AFG) – Expenditure Plan, April 1, 2022 – March 31, 2023 attached.

#### **Recommended Action:**

For information only, no action required.

Presented by: Board Chair



From the office of the Secretary Treasurer  
NISGA'A SCHOOL DISTRICT NO. 92

4702 Huwilp Road,  
PO Box 240  
Gitlaxt'aamiks, BC

Phone: 250-633-2030  
Fax: 250-633-2401  
V0J 1A0

#### 2022 – 2023 Annual Facilities Grant

For the 2022 -2023 AFG of 224,194.00 Ministry approved funding we will be painting school district buildings throughout the district.

*Kory Tanner*

Secretary Treasurer/CFO  
School District No. 92 (Nisga'a)  
250-633-2030 (direct)  
250-615-2375 (cell)  
Local - ext. 1105  
fax 250-633-2425  
[ktanner@nisgaa.bc.ca](mailto:ktanner@nisgaa.bc.ca)



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

### MEETING AGENDA ITEM 8.3

<b>Action:</b>		<b>Information:</b>	X
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Monthly Financial Statements at March 31, 2022		

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

Monthly Financial Statements at March 31, 2022 attached for Board Review.

#### **Recommended Action:**

For information only.

Presented by: Board Chair

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**REVENUE AND EXPENDITURE**  
**YEAR ENDING JUNE 30, 2022**  
**As At March 31, 2022**

	<b>2021/2022 Actual Revenue and Expenses</b>	<b>2021/2022 Amended Annual Budget</b>	<b>Percent Remaining or Available</b>
<b>Revenue (Schedule A2)</b>			
Provincial Grants, MOE	(863,078)	20,307	43.50
Provincial Grants - Other Ministries	9,160	8,160	(0.12)
Other Fees And Revenue	7,629,967	8,644,863	0.12
Rentals & Leases	177,838	160,000	(0.11)
Investment Income	22,124	18,000	(0.23)
	<u>6,976,010</u>	<u>8,851,330</u>	<u>0.21</u>
<b>Expense (Schedule A3)</b>			
Salaries			
Teachers	1,423,165	2,648,000	0.46
Principals and Vice Principals	717,818	976,000	0.26
Educational Assistants	92,629	245,000	0.62
Support Staff	774,631	1,122,500	0.31
Other Professionals	592,481	845,162	0.30
Substitutes	124,499	190,000	0.34
	<u>3,725,223</u>	<u>6,026,662</u>	<u>0.38</u>
Employee Benefits	696,209	1,442,569	0.52
Services & Supplies	1,209,288	2,851,740	0.58
	<u>5,630,719</u>	<u>10,320,971</u>	<u>0.45</u>
<b>Net Revenue/Expenditure</b>	<b>1,345,290</b>	<b>(1,469,641)</b>	
Encumbered PO's	841,912		
<b>Interfund Transfers</b>			
Capital Asset Purchases	(326,596)	(25,000)	
Local Capital		-	
<b>Prior Year Surplus Appropriation</b>	<b>2,361,047</b>	<b>1,494,641</b>	
<b>Prior Year Surplus Unappropriated</b>	<b>242,451</b>	<b>-</b>	
<b>Balance Surplus/(Deficit)</b>	<b>2,780,281</b>	<b>(0)</b>	
<b>Potential use of Surplus:</b>			
Carry Forward Learning Impact Grant	26,892		
<b>Potential Balance Surplus/(Deficit)</b>	<b>392,342</b>		

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**REVENUE BY SOURCE**  
**YEAR ENDING JUNE 30, 2022**  
**As At March 31, 2022**

	2021/2022 Revenue and Expenses	Actual 2021/2022 Amended Annual Budget	Percent Remaining
<b>Provincial Grants, Ministry of Education</b>			
Operating Grant, MOE	-	8,337,202	
ISC/LEA Recovery	(1,110,757)	(8,578,862)	
<b>Other Ministry of Education Grants</b>			
Pay Equity	26,965	116,874	0.77
Student Transportation	91,064	130,091	0.30
ELF	1,210	1,210	0.00
FSA Exam Funding	4,094	4,094	0.00
Graduated Adult Enrollment (EG)	-	-	
Support Staff Benefit Grant	-	271	1.00
Indigenous Equity	79,000	-	
Anti-Racism	6,429	6,429	
Equity Scan	3,000	3,000	
Early Learning Grant	35,917	-	
	(863,078)	20,309	43.50
<b>Provincial Grants - Other Ministries</b>	9,160	8,160	
<b>Other Fees and Revenue</b>			
Other School District/Education Authorities	7,528,141	8,578,863	0.12
Miscellaneous (Specify)			
Miscellaneous	95,826	60,000	-0.60
ArtStarts	6,000	6,000	0.00
	7,629,967	8,644,863	0.12
<b>Rentals and Leases</b>	177,838	160,000	-0.11
<b>Investment Income</b>	22,124	18,000	-0.23
<b>TOTAL OPERATING REVENUE</b>	6,976,010	8,851,332	0.21

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDING JUNE 30, 2022**  
**As At March 31, 2022**

	2021/2022 Actual Revenue and Expenses	2021/2022 Amended Annual Budget	Percent Available
<b>Salaries</b>			
Teachers	1,423,165	2,648,000	0.46
Principals and Vice Principals	717,818	976,000	0.26
Educational Assistants	92,629	245,000	0.62
Support Staff	774,631	1,122,500	0.31
Other Professionals	592,481	845,162	0.30
Substitutes	124,499	190,000	0.34
	3,725,223	6,026,662	0.38
<b>Employee Benefits</b>	696,209	1,442,569	0.52
<b>Total Salaries &amp; Benefits</b>	4,421,431	7,469,231	0.41
<b>Services and Supplies</b>	As Per Data		
Services	227,337	442,868	0.49
Student Transportation	-	-	#DIV/0!
Professional Development and Travel	154,577	229,618	0.33
Dues and Fees	25,963	34,000	0.24
Insurance	18,703	32,500	0.42
Supplies	233,492	1,308,754	0.82
Furniture and Equipment	297,955	391,000	0.24
Computer Equipment	33,207	49,500	0.33
	991,233	2,493,240	0.60
<b>Utilities</b>			
Electricity	186,346	298,000	0.37
Propane-Heat	10,088	12,000	0.16
Bio Mass Pellets	10,724	30,000	
Garbage/Water/Sewer	10,897	15,000	0.27
Carbon Offsets	-	3,500	1.00
	218,055	358,500	0.39
<b>Total Service &amp; Supplies</b>	1,209,288	2,851,740	0.58
<b>TOTAL OPERATING EXPENSE</b>	5,630,719	10,320,971	0.45

**SCHOOL DISTRICT No. 92 (Nisga'a)**  
**OPERATING FUND**  
**EXPENDITURE BY OBJECT**  
**YEAR ENDING JUNE 30, 2022**  
**As At March 31, 2022**

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	Total Expenses	2021-22 Amended Annual Budget	Percent Available
<b>1 INSTRUCTION</b>							
1.02 Regular Instruction	1,503,777	286,300	1,790,077	52,873	1,842,950	3,552,777	0.48
1.03 Career Programs	17,866	3,335	21,201	-	21,201	21,400	0.01
1.07 Library Services	-	-	-	438	438	15,000	0.97
1.08 Counseling	58,717	10,842	69,560	-	69,560	111,250	0.37
1.10 Special Education	31,356	4,030	35,386	-	35,386	336,450	0.89
1.30 English Language Learning	53,626	9,871	63,496	-	63,496	88,760	0.28
1.31 Aboriginal Education	345,369	68,249	413,618	6,777	420,395	585,310	0.28
1.41 School Administration	464,121	87,188	551,309	22,862	574,171	890,700	0.36
1.60 Summer School	-	-	-	-	-	43,750	1.00
<b>Total Function 1</b>	<b>2,474,831</b>	<b>469,816</b>	<b>2,944,648</b>	<b>82,950</b>	<b>3,027,597</b>	<b>5,645,397</b>	<b>0.46</b>
<b>4 DISTRICT ADMINISTRATION</b>							
4.11 Educational Administration	197,167	35,341	232,508	145,562	378,070	485,098	0.19
4.40 School District Governance	41,371	1,775	43,146	35,349	78,495	132,748	0.41
4.41 Business Administration	267,965	46,575	314,540	126,547	441,087	791,625	0.44
<b>Total Function 4</b>	<b>506,504</b>	<b>83,691</b>	<b>590,195</b>	<b>307,458</b>	<b>897,653</b>	<b>1,389,471</b>	<b>0.35</b>
<b>5 OPERATIONS AND MAINTENANCE</b>							
5.41 Operations and Maintenance Admin	37,388	8,171	45,560	2,730	48,299	69,250	0.30
5.50 Maintenance Operations	563,228	107,040	670,269	23,739	694,007	1,498,180	0.54
5.52 Maintenance of Grounds	-	-	-	21,723	21,723	25,500	0.15
5.56 Utilities	-	-	-	221,746	221,746	365,768	0.39
<b>Total Function 5</b>	<b>600,617</b>	<b>115,212</b>	<b>715,829</b>	<b>269,937</b>	<b>985,766</b>	<b>1,958,698</b>	<b>0.50</b>
<b>7 TRANSPORTATION AND HOUSING</b>							
7.41 Transportation and Housing Admin	24,561	5,115	29,675	-	29,675	44,905	0.34
7.70 Student Transportation	61,135	12,142	73,277	75,034	148,311	314,200	0.53
7.73 Housing	57,575	10,233	67,808	473,909	541,717	968,300	0.44
<b>Total Function 7</b>	<b>143,271</b>	<b>17,257</b>	<b>160,528</b>	<b>548,943</b>	<b>719,704</b>	<b>1,327,405</b>	<b>0.46</b>
<b>TOTAL FUNCTIONS 1 - 7</b>	<b>\$ 3,725,223</b>	<b>\$ 685,976</b>	<b>\$ 4,353,623</b>	<b>\$ 1,209,288</b>	<b>\$ 5,630,719</b>	<b>\$ 10,320,971</b>	<b>0.45</b>





## SCHOOL DISTRICT NO. 92

### MEETING AGENDA ITEM #8.4

<b>Action:</b>	X	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	2022/2023 Annual Budget – Version: 1758-1039-8057		

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

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

Attached is a copy of the 2022/223 Annual Budget, Version: 1758-1039-8057.

#### **Recommended Action:**

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a first time the 17<sup>th</sup> day of May 2022.

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a second time the 14<sup>th</sup> day of June 2022.

That the 2022/2023 Annual Budget Bylaw Version: 1758-1039-8057 be read a third and time the 14<sup>th</sup> day of June 2022.

Presented by: Secretary Treasurer

Annual Budget

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

June 30, 2023

# School District No. 92 (Nisga'a)

June 30, 2023

## Table of Contents

Bylaw .....	1
Annual Budget - Revenue and Expense - Statement 2 .....	2
Annual Budget - Changes in Net Financial Assets (Debt) - Statement 4 .....	4
Annual Budget - Operating Revenue and Expense - Schedule 2 .....	5
Schedule 2A - Annual Budget - Schedule of Operating Revenue by Source .....	6
Schedule 2B - Annual Budget - Schedule of Operating Expense by Object .....	7
Schedule 2C - Annual Budget - Operating Expense by Function, Program and Object .....	8
Annual Budget - Special Purpose Revenue and Expense - Schedule 3 .....	10
Schedule 3A - Annual Budget - Changes in Special Purpose Funds .....	11
Annual Budget - Capital Revenue and Expense - Schedule 4 .....	13

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

## ANNUAL BUDGET BYLAW

A Bylaw of THE BOARD OF EDUCATION OF SCHOOL DISTRICT NO. 92 (NISGA'A)  
(called the "Board") to adopt the Annual Budget of the Board for the fiscal year 2022/2023 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 Policies respecting the Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 92 (Nisga'a) Annual Budget Bylaw for fiscal year 2022/2023.
3. The attached Statement 2 showing the estimated revenue and expense for the 2022/2023 fiscal year and the total budget bylaw amount of \$14,163,477 for the 2022/2023 fiscal year was prepared in accordance with the *Act*.
4. Statement 2, 4 and Schedules 2 to 4 are adopted as the Annual Budget of the Board for the fiscal year 2022/2023.

READ A FIRST TIME THE 17th DAY OF MAY, 2022;

READ A SECOND TIME THE 14th DAY OF JUNE, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 14th DAY OF JUNE, 2022;

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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)  
Annual Budget Bylaw 2022/2023, adopted by the Board the 14th DAY OF JUNE, 2022.

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Secretary Treasurer

# School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	378,500	375,500
Adult	1,000	1,125
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>379,500</b>	<b>376,625</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	349,324	143,788
Other		53,344
Other Revenue	10,769,110	11,571,004
Rentals and Leases	200,000	160,000
Investment Income	20,000	18,000
Amortization of Deferred Capital Revenue	456,437	435,849
<b>Total Revenue</b>	<b>11,794,871</b>	<b>12,381,985</b>
<b>Expenses</b>		
Instruction	8,202,794	8,687,043
District Administration	1,419,418	1,442,631
Operations and Maintenance	2,316,642	2,478,677
Transportation and Housing	1,800,623	1,415,811
<b>Total Expense</b>	<b>13,739,477</b>	<b>14,024,162</b>
<b>Net Revenue (Expense)</b>	<b>(1,944,606)</b>	<b>(1,642,177)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>2,212,983</b>	<b>1,519,641</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>268,377</b>	<b>(122,536)</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	268,377	(122,536)
<b>Budgeted Surplus (Deficit), for the year</b>	<b>268,377</b>	<b>(122,536)</b>

# School District No. 92 (Nisga'a)

Statement 2

Annual Budget - Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	10,502,093	10,345,971
Operating - Tangible Capital Assets Purchased	424,000	25,000
Special Purpose Funds - Total Expense	2,625,324	3,094,806
Capital Fund - Total Expense	612,060	583,385
<b>Total Budget Bylaw Amount</b>	<b>14,163,477</b>	<b>14,049,162</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)

Statement 4

Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<b>(1,944,606)</b>	<b>(1,642,177)</b>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	(424,000)	(25,000)
From Deferred Capital Revenue	(778,194)	(1,512,193)
<b>Total Acquisition of Tangible Capital Assets</b>	<b>(1,202,194)</b>	<b>(1,537,193)</b>
Amortization of Tangible Capital Assets	612,060	583,385
<b>Total Effect of change in Tangible Capital Assets</b>	<b>(590,134)</b>	<b>(953,808)</b>
	-	-
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<b>(2,534,740)</b>	<b>(2,595,985)</b>

**School District No. 92 (Nisga'a)**  
Annual Budget - Operating Revenue and Expense  
Year Ended June 30, 2023

Schedule 2

	2023 Annual Budget \$	2022 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	223,999	20,307
Other		8,160
Other Revenue	8,269,111	8,644,863
Rentals and Leases	200,000	160,000
Investment Income	20,000	18,000
<b>Total Revenue</b>	<b>8,713,110</b>	<b>8,851,330</b>
<b>Expenses</b>		
Instruction	5,631,785	5,645,397
District Administration	1,365,103	1,389,471
Operations and Maintenance	1,800,000	1,983,698
Transportation and Housing	1,705,205	1,327,405
<b>Total Expense</b>	<b>10,502,093</b>	<b>10,345,971</b>
<b>Net Revenue (Expense)</b>	<b>(1,788,983)</b>	<b>(1,494,641)</b>
<b>Budgeted Prior Year Surplus Appropriation</b>	<b>2,212,983</b>	<b>1,519,641</b>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(424,000)	(25,000)
<b>Total Net Transfers</b>	<b>(424,000)</b>	<b>(25,000)</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>



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

Annual Budget - Schedule of Operating Revenue by Source

Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	8,233,111	8,337,202
ISC/LEA Recovery	(8,037,868)	(8,332,284)
Other Ministry of Education Grants		
Pay Equity	2,772	310
Student Transportation Fund	3,085	345
Support Staff Benefits Grant	6	1
FSA Scorer Grant	4,094	4,094
Child Care Funding	8,160	
ELF	1,210	1,210
Anti-Racism	6,429	6,429
Equity Scan	3,000	3,000
<b>Total Provincial Grants - Ministry of Education</b>	<b>223,999</b>	<b>20,307</b>
<b>Provincial Grants - Other</b>		<b>8,160</b>
<b>Other Revenues</b>		
Funding from First Nations	8,233,111	8,578,863
Miscellaneous		
Miscellaneous	30,000	60,000
ART STARTS	6,000	6,000
<b>Total Other Revenue</b>	<b>8,269,111</b>	<b>8,644,863</b>
<b>Rentals and Leases</b>	<b>200,000</b>	<b>160,000</b>
<b>Investment Income</b>	<b>20,000</b>	<b>18,000</b>
<b>Total Operating Revenue</b>	<b>8,713,110</b>	<b>8,851,330</b>

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

Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2023

	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	2,775,000	2,648,000
Principals and Vice Principals	921,000	976,000
Educational Assistants	247,000	245,000
Support Staff	1,118,500	1,121,500
Other Professionals	856,162	845,162
Substitutes	200,000	191,000
<b>Total Salaries</b>	<b>6,117,662</b>	<b>6,026,662</b>
<b>Employee Benefits</b>	<b>1,452,944</b>	<b>1,442,569</b>
<b>Total Salaries and Benefits</b>	<b>7,570,606</b>	<b>7,469,231</b>
<b>Services and Supplies</b>		
Services	450,250	392,700
Student Transportation		49,000
Professional Development and Travel	234,597	223,571
Rentals and Leases	5,000	5,000
Dues and Fees	44,100	19,000
Insurance	15,000	32,500
Supplies	1,777,540	1,789,201
Utilities	405,000	365,768
<b>Total Services and Supplies</b>	<b>2,931,487</b>	<b>2,876,740</b>
<b>Total Operating Expense</b>	<b>10,502,093</b>	<b>10,345,971</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object  
Year Ended June 30, 2023

Schedule 2C

	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	2,400,000	215,000				120,000	2,735,000
1.03 Career Programs	53,000						53,000
1.07 Library Services							-
1.08 Counselling	86,000						86,000
1.10 Special Education	115,000		135,000			50,000	300,000
1.30 English Language Learning							-
1.31 Indigenous Education	86,000	200,000	112,000		65,000		463,000
1.41 School Administration		506,000		150,000			656,000
1.60 Summer School	35,000						35,000
<b>Total Function 1</b>	<b>2,775,000</b>	<b>921,000</b>	<b>247,000</b>	<b>150,000</b>	<b>65,000</b>	<b>170,000</b>	<b>4,328,000</b>
<b>4 District Administration</b>							
4.11 Educational Administration				27,500	220,000		247,500
4.40 School District Governance					55,162		55,162
4.41 Business Administration				65,000	365,000		430,000
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>92,500</b>	<b>640,162</b>	<b>-</b>	<b>732,662</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration					50,000		50,000
5.50 Maintenance Operations				667,000	66,000	15,000	748,000
5.52 Maintenance of Grounds							-
5.56 Utilities							-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>667,000</b>	<b>116,000</b>	<b>15,000</b>	<b>798,000</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration					35,000		35,000
7.70 Student Transportation				155,000			155,000
7.73 Housing				54,000		15,000	69,000
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>209,000</b>	<b>35,000</b>	<b>15,000</b>	<b>259,000</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>2,775,000</b>	<b>921,000</b>	<b>247,000</b>	<b>1,118,500</b>	<b>856,162</b>	<b>200,000</b>	<b>6,117,662</b>

# School District No. 92 (Nisga'a)

Annual Budget - Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Annual Budget	2022 Amended Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	2,735,000	669,995	3,404,995	181,337	3,586,332	3,552,777
1.03 Career Programs	53,000	13,250	66,250		66,250	21,400
1.07 Library Services	-		-	25,000	25,000	15,000
1.08 Counselling	86,000	21,500	107,500	5,000	112,500	111,250
1.10 Special Education	300,000	59,750	359,750		359,750	336,450
1.30 English Language Learning	-		-		-	88,760
1.31 Indigenous Education	463,000	117,005	580,005	10,000	590,005	585,310
1.41 School Administration	656,000	173,198	829,198	19,000	848,198	890,700
1.60 Summer School	35,000	8,750	43,750		43,750	43,750
<b>Total Function 1</b>	<b>4,328,000</b>	<b>1,063,448</b>	<b>5,391,448</b>	<b>240,337</b>	<b>5,631,785</b>	<b>5,645,397</b>
<b>4 District Administration</b>						
4.11 Educational Administration	247,500	67,760	315,260	158,000	473,260	465,098
4.40 School District Governance	55,162	1,986	57,148	111,600	168,748	132,748
4.41 Business Administration	430,000	116,295	546,295	176,800	723,095	791,625
<b>Total Function 4</b>	<b>732,662</b>	<b>186,041</b>	<b>918,703</b>	<b>446,400</b>	<b>1,365,103</b>	<b>1,389,471</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	50,000	14,150	64,150	8,400	72,550	69,250
5.50 Maintenance Operations	748,000	134,600	882,600	371,850	1,254,450	1,523,180
5.52 Maintenance of Grounds	-		-	60,000	60,000	25,500
5.56 Utilities	-		-	413,000	413,000	365,768
<b>Total Function 5</b>	<b>798,000</b>	<b>148,750</b>	<b>946,750</b>	<b>853,250</b>	<b>1,800,000</b>	<b>1,983,698</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	35,000	9,905	44,905		44,905	44,905
7.70 Student Transportation	155,000	31,000	186,000	177,000	363,000	314,200
7.73 Housing	69,000	13,800	82,800	1,214,500	1,297,300	968,300
<b>Total Function 7</b>	<b>259,000</b>	<b>54,705</b>	<b>313,705</b>	<b>1,391,500</b>	<b>1,705,205</b>	<b>1,327,405</b>
<b>9 Debt Services</b>						
<b>Total Function 9</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Functions 1 - 9</b>	<b>6,117,662</b>	<b>1,452,944</b>	<b>7,570,606</b>	<b>2,931,487</b>	<b>10,502,093</b>	<b>10,345,971</b>

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

Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2023

	2023 Annual Budget \$	2022 Amended Annual Budget \$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	125,325	123,481
Other		45,184
Other Revenue	2,499,999	2,926,141
<b>Total Revenue</b>	<b>2,625,324</b>	<b>3,094,806</b>
<b>Expenses</b>		
Instruction	2,571,009	3,041,646
District Administration	54,315	53,160
<b>Total Expense</b>	<b>2,625,324</b>	<b>3,094,806</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>-</b>	<b>-</b>

**School District No. 92 (Nisga'a)**  
Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

Schedule 3A

	Annual Facility Grant	Learning Improvement Fund	School Generated Funds	Strong Start	Ready, Set, Learn	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Mental Health in Schools
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>			15,000	2,000	5,000				50,000
<b>Add: Restricted Grants</b>									
Provincial Grants - Ministry of Education	54,315	28,023		32,000	9,800	141,027	110,652	784,507	
Other	53,027	27,358	20,000			137,683	108,028	765,903	
	107,342	55,381	20,000	32,000	9,800	278,710	218,680	1,550,410	-
<b>Less: Allocated to Revenue Recovered</b>	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
	53,027	27,358				137,683	108,028	765,903	
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>									
Provincial Grants - Ministry of Education	1,288	665		34,000	14,800	3,344	2,624	18,604	50,000
Other Revenue	53,027	27,358	35,000			137,683	108,028	765,903	
	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
<b>Expenses</b>									
Salaries									
Teachers								625,000	
Educational Assistants		23,000				90,000	30,000		7,000
Support Staff	23,600						40,000		
Other Professionals				25,000	4,000		8,000		
	23,600	23,000	-	25,000	4,000	90,000	78,000	625,000	7,000
Employee Benefits	5,900	5,023		7,000	1,000	22,500	19,500	159,507	1,750
Services and Supplies	24,815		35,000	2,000	9,800	28,527	13,152		41,250
	54,315	28,023	35,000	34,000	14,800	141,027	110,652	784,507	50,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 92 (Nisga'a)**  
Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2023

		<b>NLG/NLC Enhancement Fund</b>	<b>FNESC Language/Cultur- Program</b>	<b>FNESC Skills Link Program</b>	<b>District Community Literacy Plan</b>	<b>TOTAL</b>
		\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>		15,000	450,000	5,000	5,000	547,000
<b>Add:</b>	<b>Restricted Grants</b>					
	Provincial Grants - Ministry of Education					1,160,324
	Other		880,000	18,000	18,000	2,009,999
		-	880,000	-	18,000	3,170,323
<b>Less:</b>	<b>Allocated to Revenue</b>					
	Recovered	15,000	1,330,000	5,000	23,000	2,625,324
<b>Deferred Revenue, end of year</b>		-	-	-	-	1,091,999
<b>Revenues</b>						
	Provincial Grants - Ministry of Education	15,000	1,330,000	5,000	23,000	125,325
	Other Revenue	15,000	1,330,000	5,000	23,000	2,499,999
						2,625,324
<b>Expenses</b>						
	Salaries					
	Teachers		300,000			925,000
	Educational Assistants		150,000			300,000
	Support Staff					63,600
	Other Professionals					37,000
		-	450,000	-	-	1,325,600
	Employee Benefits		112,500			334,680
	Services and Supplies	15,000	767,500	5,000	23,000	965,044
		15,000	1,330,000	5,000	23,000	2,625,324
<b>Net Revenue (Expense)</b>		-	-	-	-	-

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

Schedule 4

Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2023

	2023 Annual Budget			2022 Amended Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	456,437		456,437	435,849
<b>Total Revenue</b>	<b>456,437</b>	<b>-</b>	<b>456,437</b>	<b>435,849</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	516,642		516,642	494,979
Transportation and Housing	95,418		95,418	88,406
<b>Total Expense</b>	<b>612,060</b>	<b>-</b>	<b>612,060</b>	<b>583,385</b>
<b>Net Revenue (Expense)</b>	<b>(155,623)</b>	<b>-</b>	<b>(155,623)</b>	<b>(147,536)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	424,000		424,000	25,000
<b>Total Net Transfers</b>	<b>424,000</b>	<b>-</b>	<b>424,000</b>	<b>25,000</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>268,377</b>	<b>-</b>	<b>268,377</b>	<b>(122,536)</b>





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

### MEETING AGENDA ITEM #8.5

<b>Action:</b>	x	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Major Capital Plan		

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

The 2023/2024 Major Capital Plan as outlined by the Ministry of Education's Resource Management Division addresses funding requests for capital project which involves new space, replacements, renovations, site acquisitions, seismic mitigation projects and bus purchases. Boards of Education are expected to have a School District Facilities Plan in place that supports projects being submitted to the Ministry for capital investment considerations. For the 2023/2024 school year there was no request made for Major Capital Projects.

#### **Recommended Action:**

That the Board of Education approve the 2023/2024 Major Capital Plan with zero submission as presented.

Presented by: Secretary Treasurer



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

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PO Box 240  
Gitlaxt'aamiks, BC  
V0J 1A0

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Fax: (250) 633-2401

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In accordance with provisions under section 142 (4) of the *School Act*,  
the Board of Education of School District No. 92 (*Nisga'a*)  
hereby approves the proposed Major Capital Plan for 2023/24, as provided on the  
Major Capital Plan Summary for 2023/24 submitted to the Ministry of Education.

I hereby certify this to be a true copy of the resolution for the approval of the  
proposed Major Capital Plan for 2023/24 adopted by the Board of Education,  
on this the 17<sup>th</sup> day of May 2022.

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Secretary-Treasurer Signature

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Secretary-Treasurer Name



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

### **MEETING AGENDA ITEM #9.1**

<b>Action:</b>	x	<b>Information:</b>	
<b>Meeting:</b>	Regular	<b>Meeting Date:</b>	May 17, 2022
<b>Topic:</b>	Policy 11 – Financial Planning and Reporting		

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

Policy 11 – Financial Planning and Reporting

#### **Recommended Action:**

That the Board of Education approve Policy 11 – Financial Planning and Reporting as presented.

Presented by: Superintendent

## FINANCIAL PLANNING AND REPORTING

The Board of Education believes that establishing strategic priorities and associated plans will enhance student educational outcomes. The Board also believes that aligning funding and resources to those strategic priorities, and instituting multiyear financial planning, are crucial for the effective operation of the school district and provision of quality educational programs and learning environments for students. This policy responds to the Ministry of Education requirement for multi-year financial planning, as stipulated within Ministry policies.

The Board will develop, implement, and provide to the Ministry of Education a *Financial Plan* spanning three years. This *Financial Plan* will outline financial strategies to address long-term financial goals, including how funding and resources will be used to support the strategic plans, operational needs of the district and particularly enhancing student educational outcomes.

The Board represents the community and will be open and transparent regarding resource allocations, along with seeking community input on those allocations. To support meaningful engagement and promote transparency, materials and reports will be developed in a manner that will enhance readers' understanding of the school district's financial position and changes to its financial position.

Senior leadership is responsible to the Board for outlining performance measures to evaluate achievement of the objectives and the risks inherent in the *Financial Plan*. The Secretary Treasurer will develop and maintain the necessary operating procedures to detail internal controls.

The Secretary Treasurer will establish operating procedures that will guide the accumulation, spending and reporting of operating surplus funds; and will outline how the Board will engage with local community and education partner groups.

### **Financial Plan Principles**

- a. The Board commits to develop the Financial Plan in a consultative and open manner with appropriate engagement of schools, staff, and education partners.
- b. The Board will establish an engagement process to receive input from staff, education partner groups, and the community on the strategic objectives, resource priorities and allocation options.
- c. When developing the *Financial Plan*, the Board will ensure that information and engagement opportunities are provided throughout the process. Specific dates and times will be published about key opportunities for staff, education partner groups, and the community to receive information, provide input and raise questions.
- d. Throughout the fiscal year, management will provide regular financial reporting. This reporting will compare actual and forecasted expenditures to the budget plan and progress to the achievement of the operational plans.

- e. Management will produce a Financial Statement Discussion and Analysis report to assist readers in understanding the financial position, financial performance and cash flows presented in the financial statements. This report is one element of the robust annual school district financial reporting framework established by the Ministry of Education to address the reporting requirements, as specified in the *School Act* and to align with the *Budget Transparency and Accountability Act*.
- f. The Board will amend the budget plan as conditions change and will formally approve an annual budget plan by June 30 and amended budget plan by February 28.
- g. Twice annually, management will report on the alignment of resources with strategic goals.
- h. The Board will report annually to education partner groups, and the community on the progress towards meeting Board objectives as outlined in the *Financial Plan*.
- i. The Board will evaluate the financial and budget planning processes on an annual basis, identifying lessons learned and revisions for future consideration.

### **Timelines and Engagement Opportunities for Financial Planning and Reporting**

September	Open Board Meeting	Approval of Audited Financial Statements, Financial Statement Discussion and Analysis Report. Approval of Framework for Enhancing Student Learning.
November	Open Board Meeting	Monthly financial report to September 30. Financial Plan amendments, if any.
December	Open Board Meeting	Monthly financial report to October 31. Statement of Financial Information (SOFI)
January	Open Board Meeting	Monthly financial report to November 30. Summary of changes to the Annual Budget and highlights within the amended draft budget.
February	Open Board Meeting	Monthly financial report to December 31. Adoption of Amended Budget. Financial Plan amendments, if any.
March	Open Board Meeting	Monthly financial report to January 31.
April	Open Board Meeting	Monthly financial report to February 28. Subsequent year Annual Budget discussion. First draft of multiyear financial plan.
May	Open Board Meeting	Monthly financial report to March 31. Subsequent year budget discussion. Draft Financial Plan for consideration.
June	Open Board Meeting	Monthly financial report to April 30. Approval of Financial Plan and adoption of Annual Budget. Draft Framework for Enhancing Student Learning.