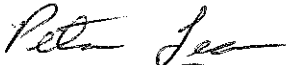




SCHOOL DISTRICT AMENDED ANNUAL BUDGET FISCAL YEAR 2008/2009

SCHOOL DISTRICT NUMBER 92	NAME OF SCHOOL DISTRICT Nisga'a	YEAR 2008/2009
OFFICE LOCATION 5201 Tait Ave.		TELEPHONE NUMBER 250-633-2228
CITY / PROVINCE New Aiyansh, BC		POSTAL CODE V0J 1A0
WEBSITE ADDRESS http://www.nisgaa.bc.ca		
NAME OF SUPERINTENDENT Keith Spencer		NAME OF SECRETARY - TREASURER Bruce Harvey Matthews

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Amended Annual Budget of School District No. 92 (Nisga'a) for the year ended June 30, 2009.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION 	DATE SIGNED Feb. 24/09
SIGNATURE OF SUPERINTENDENT 	DATE SIGNED Feb 24/09
SIGNATURE OF SECRETARY - TREASURER 	DATE SIGNED Feb 24/09

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE AND EXPENDITURE

Schedule A1

	2008/2009 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
Ministry Funded School-Age FTE	406,875	435,125
Ministry Funded Adult FTE	47,750	89,875
Ministry Funded Other FTE		
TOTAL FTE	454,625	525,000
REVENUE (Schedule A2)		
620 Provincial Grants - Ministry of Education	247,335	1,070,224
641 Provincial Grants - Other		45,437
610 Federal Grants	815,570	519,000
640 Other Revenue	7,568,337	7,058,186
650 Rentals and Leases	250,000	237,200
660 Investment Income	40,000	70,000
Total Revenue	8,921,242	9,000,047
EXPENSE (Schedule A3)		
Salaries		
110 Teachers	3,089,045	2,778,005
105 Principals and Vice Principals	658,206	636,124
123 Educational Assistants	467,153	586,093
120 Support Staff	777,783	732,393
130 Other Professionals	581,930	559,107
140 Substitutes	234,000	219,800
Total Salaries	5,808,117	5,511,522
Employee Benefits	1,077,734	1,053,906
Total Salaries and Benefits	6,885,851	6,565,428
Services and Supplies	2,259,620	2,492,217
Total Expense	9,145,471	9,057,645
NET REVENUE (EXPENSE)	(224,229)	(57,598)
INTERFUND TRANSFERS		
Capital Asset Purchases		
Local Capital	(27,214)	
Principal Mortgage payment	(83,326)	(78,610)
REDUCTION OF UNFUNDED LIABILITY		
Employee Future Benefits and Vacation Pay	(334,769)	(136,208)
Budgeted Prior Year Operating Surplus Appropriation	334,769	136,208
Budgeted Retirement of Prior Year Deficits		
BUDGETED BALANCE	0	0
BUDGET BYLAW AMOUNT		
Total Expense	9,145,471	9,057,645
Interfund Transfers - Capital Asset Purchases		
Interfund Transfers - Local Capital & Other	110,540	78,610
Reduction of Unfunded Liability		
Budgeted Retirement of Prior Year Deficits		
TOTAL BUDGET BYLAW AMOUNT	9,256,011	9,136,255

**SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - REVENUE BY SOURCE**

Schedule A2

	2008/2009 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
620 PROVINCIAL GRANTS - MINISTRY OF EDUCATION		
621 Operating Grant, Ministry of Education	6,981,511	6,879,951
627 INAC Recovery		
629 Other Ministry Of Education Grants (Specify)		
Reduction for Local Education Agreements	(7,182,058)	(6,342,476)
Community Links	125,769	91,398
Pay Equity Grants	116,874	116,874
Strong Start Grant	45,679	50,000
Literacy/Early Learning/Innovation Grants	112,196	225,250
K-12 Exempt Staff Labour Adj	39,864	29,227
Ready Set Learn Grants	7,500	20,000
	<u>247,335</u>	<u>1,070,224</u>
641 PROVINCIAL GRANTS - OTHER	<u>0</u>	<u>45,437</u>
610 FEDERAL GRANTS	<u>815,570</u>	<u>519,000</u>
640 OTHER REVENUE		
630 School Referendum Taxes		
642 Other School District/Education Authorities		2,500
643 Summer School Fees		10,000
644 Continuing Education		
647 Offshore Tuition Fees		
648 LEA/Direct Funding from First Nations	7,553,337	7,043,686
649 Miscellaneous (Specify)		
Miscellaneous	15,000	2,000
	<u>7,568,337</u>	<u>7,058,186</u>
650 RENTALS AND LEASES	<u>250,000</u>	<u>237,200</u>
660 INVESTMENT INCOME	<u>40,000</u>	<u>70,000</u>
TOTAL OPERATING REVENUE (Schedule A1)	<u><u>8,921,242</u></u>	<u><u>9,000,047</u></u>

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY OBJECT

Schedule A3

	2008/2009 AMENDED ANNUAL BUDGET	PRIOR YEAR BUDGET
SALARIES		
110 Teachers	3,089,045	2,778,005
105 Principals and Vice Principals	658,206	636,124
123 Educational Assistants	467,153	586,093
120 Support Staff	777,783	732,393
130 Other Professionals	581,930	559,107
140 Substitutes	234,000	219,800
	<u>5,808,117</u>	<u>5,511,522</u>
EMPLOYEE BENEFITS		
	1,077,734	1,053,906
Total Salaries and Benefits	<u>6,885,851</u>	<u>6,565,428</u>
SERVICES AND SUPPLIES		
310 Services	731,116	781,866
330 Student Transportation	700	2,000
340 Professional Development and Travel	453,943	462,123
360 Rentals and Leases	5,000	5,000
370 Dues and Fees	15,150	14,850
390 Insurance	39,600	35,522
412 Interest	38,000	40,000
510 Supplies	798,111	964,856
540 Utilities	178,000	186,000
Total Services and Supplies	<u>2,259,620</u>	<u>2,492,217</u>
TOTAL OPERATING EXPENSE (Schedule A1)	<u>9,145,471</u>	<u>9,057,645</u>

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

Schedule A4.1

FUNCTION	110 TEACHERS SALARIES	105 PRINCIPALS AND VICE PRINCIPALS SALARIES	123 EDUCATIONAL ASSISTANTS SALARIES	120 SUPPORT STAFF SALARIES	130 OTHER PROFESSIONALS SALARIES	140 SUBSTITUTES SALARIES	TOTAL SALARIES
1 INSTRUCTION							
1.02 Regular Instruction	2,254,863	333,740	25,039	14,500		140,000	2,768,242
1.03 Career Programs	44,434						44,434
1.07 Library Services	69,374					1,000	70,374
1.08 Counselling	104,061						104,061
1.10 Special Education	271,114	49,469	247,005			12,000	579,588
1.30 English as a Second Language	168,460						168,460
1.31 Aboriginal Education	134,355	49,469	191,667		31,213	1,000	407,704
1.41 School Administration		225,528		131,796			357,324
1.60 Summer School	42,284		3,442	16,367			62,093
1.61 Continuing Education							0
1.62 Off Shore Students							0
1.64 Other							0
1.65 Conseil Scolaire Francophone							0
Total Function 1	3,089,045	658,206	467,153	162,663	31,213	154,000	4,582,280
4 DISTRICT ADMINISTRATION							
4.11 Educational Administration					166,335		166,335
4.40 School District Governance					53,640		53,640
4.41 Business Administration				79,340	110,267		189,627
4.65 Conseil Scolaire Francophone							0
Total Function 4	0	0	0	79,340	330,262	0	409,602
5 OPERATIONS AND MAINTENANCE							
5.41 Operations and Maintenance Administration					61,735		61,735
5.50 Maintenance Operations				402,692	115,970	60,000	578,662
5.52 Maintenance of Grounds							0
5.56 Utilities							0
5.65 Conseil Scolaire Francophone							0
Total Function 5	0	0	0	402,692	177,705	60,000	640,397
7 TRANSPORTATION AND HOUSING							
7.41 Transportation and Housing Administration					42,750		42,750
7.65 Conseil Scolaire Francophone							0
7.70 Student Transportation				59,713		10,000	69,713
7.73 Housing				73,375		10,000	83,375
Total Function 7	0	0	0	133,088	42,750	20,000	195,838
9 DEBT SERVICES (OPERATING)							
9.92 Interest on Bank Loans							0
9.94 Interest on Temporary Borrowing							0
Total Function 9	0	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	3,089,045	658,206	467,153	777,783	581,930	234,000	5,808,117

SCHOOL DISTRICT NO. 92 (Nisga'a)
OPERATING FUND
AMENDED ANNUAL BUDGET - EXPENSE BY FUNCTION, PROGRAM AND OBJECT 2008/2009

Schedule A4.2

FUNCTION	TOTAL SALARIES	200 EMPLOYEE BENEFITS	TOTAL SALARIES AND BENEFITS	300- 500 SERVICES AND SUPPLIES	2008/2009 TOTAL BUDGET EXPENSE	PRIOR YEAR BUDGET
1 INSTRUCTION						
1.02 Regular Instruction	2,768,242	546,220	3,314,462	641,500	3,955,962	3,961,887
1.03 Career Programs	44,434	8,564	52,988		52,988	49,532
1.07 Library Services	70,374	13,405	83,779	3,000	86,779	86,722
1.08 Counselling	104,061	20,032	124,093	5,000	132,093	97,390
1.10 Special Education	579,588	97,231	676,819	390,000	1,066,819	916,532
1.30 English as a Second Language	168,460	24,999	193,459		193,459	242,753
1.31 Aboriginal Education	407,704	76,807	484,511	38,200	522,711	523,079
1.41 School Administration	357,324	69,040	426,364	85,500	511,864	492,484
1.60 Summer School	62,093	2,497	64,590	6,652	71,242	79,226
1.61 Continuing Education	0		0		0	0
1.62 Off Shore Students	0		0		0	0
1.64 Other	0		0		0	0
1.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 1	4,562,280	858,785	5,421,065	1,172,852	6,593,917	6,449,585
4 DISTRICT ADMINISTRATION						
4.11 Educational Administration	166,335	41,954	208,289	52,912	261,201	249,505
4.40 School District Governance	53,640	350	53,990	71,658	125,648	145,790
4.41 Business Administration	189,627	41,431	231,058	309,100	540,158	427,066
4.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 4	409,602	83,735	493,337	433,668	927,005	822,361
5 OPERATIONS AND MAINTENANCE						
5.41 Operations and Maintenance Administration	61,735	18,345	80,080	31,400	111,480	116,990
5.50 Maintenance Operations	578,662	88,520	667,182	247,200	914,382	894,520
5.52 Maintenance of Grounds	0		0	6,000	6,000	10,000
5.56 Utilities	0		0	158,000	158,000	156,000
5.65 Conseil Scolaire Francophone	0		0		0	0
Total Function 5	640,397	106,865	747,262	442,600	1,189,862	1,277,510
7 TR						
				TRANSPORTATION		
7.41 Transportation and Housing Administration	42,750	9,379	52,129	1,400	53,529	58,366
7.65 Conseil Scolaire Francophone	0		0		0	0
7.70 Student Transportation	69,713	7,581	77,294	103,900	181,194	205,219
7.73 Housing	83,375	11,389	94,764	105,200	199,964	244,604
Total Function 7	195,838	28,349	224,187	210,500	434,687	508,189
9 DEBT						
					SERVICES	
9.92 Interest on Bank Loans	0		0		0	0
9.94 Interest on Temporary Borrowing	0		0		0	0
Total Function 9	0	0	0	0	0	0
TOTAL FUNCTIONS 1-9	5,808,117	1,077,734	6,885,851	2,259,620	9,145,471	9,057,845