

Amended Annual Budget

## **School District No. 52 (Prince Rupert)**

June 30, 2021

# School District No. 52 (Prince Rupert)

June 30, 2021

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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. 52 (PRINCE RUPERT) (called the "Board") to adopt the Amended Annual Budget of the Board for the fiscal year 2020/2021 pursuant to section 113 of the *School Act*, R.S.B.C., 1996, c. 412 as amended from time to time (called the "Act").

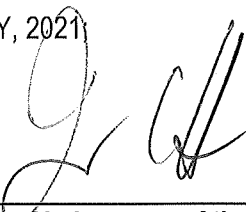
1. Board has complied with the provisions of the Act respecting the Amended Annual Budget adopted by this bylaw.
2. This bylaw may be cited as School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw for fiscal year 2020/2021.
3. The attached Statement 2 showing the estimated revenue and expense for the 2020/2021 fiscal year and the total budget bylaw amount of \$33,596,235 for the 2020/2021 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 2020/2021.

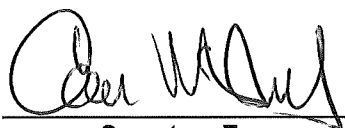
READ A FIRST TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A SECOND TIME THE 23rd DAY OF FEBRUARY, 2021;

READ A THIRD TIME, PASSED AND ADOPTED THE 25th DAY OF FEBRUARY, 2021;

( Corporate Seal )

  
\_\_\_\_\_  
Chairperson of the Board

  
\_\_\_\_\_  
Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw 2020/2021, adopted by the Board the 25th DAY OF FEBRUARY, 2021.

  
\_\_\_\_\_  
Secretary Treasurer

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2021

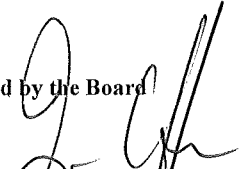
	2021 Amended Annual Budget	2021 Annual Budget
<b>Ministry Operating Grant Funded FTE's</b>		
School-Age	1,831,000	1,925,000
<b>Total Ministry Operating Grant Funded FTE's</b>	<b>1,831,000</b>	<b>1,925,000</b>
<b>Revenues</b>	\$	\$
Provincial Grants		
Ministry of Education	29,143,409	28,347,569
Other	123,656	64,056
Federal Grants		360,340
Tuition	42,000	56,000
Other Revenue	2,253,847	1,660,883
Rentals and Leases	21,720	32,000
Investment Income	13,239	55,956
Amortization of Deferred Capital Revenue	1,066,550	1,150,950
<b>Total Revenue</b>	<b>32,664,421</b>	<b>31,727,754</b>
<b>Expenses</b>		
Instruction	26,198,698	25,312,513
District Administration	1,636,873	1,680,485
Operations and Maintenance	4,982,248	4,810,925
Transportation and Housing	494,439	323,377
<b>Total Expense</b>	<b>33,312,258</b>	<b>32,127,300</b>
<b>Net Revenue (Expense)</b>	<b>(647,837)</b>	<b>(399,546)</b>
<b>Budgeted Allocation (Retirement) of Surplus (Deficit)</b>	<b>663,980</b>	<b>506,077</b>
<b>Budgeted Surplus (Deficit), for the year</b>	<b>16,143</b>	<b>106,531</b>
<b>Budgeted Surplus (Deficit), for the year comprised of:</b>		
Operating Fund Surplus (Deficit)		
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	16,143	106,531
<b>Budgeted Surplus (Deficit), for the year</b>	<b>16,143</b>	<b>106,531</b>

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense  
 Year Ended June 30, 2021

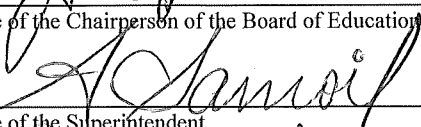
	2021 Amended Annual Budget	2021 Annual Budget
<b>Budget Bylaw Amount</b>		
Operating - Total Expense	27,030,064	27,153,186
Operating - Tangible Capital Assets Purchased	283,977	283,977
Special Purpose Funds - Total Expense	4,947,810	3,645,718
Capital Fund - Total Expense	1,334,384	1,328,396
<b>Total Budget Bylaw Amount</b>	<b>33,596,235</b>	<b>32,411,277</b>

Approved by the Board



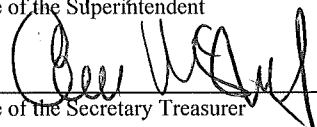
Signature of the Chairperson of the Board of Education

Feb 26/21  
Date Signed



Signature of the Superintendent

Feb 26/21  
Date Signed



Signature of the Secretary Treasurer

Feb 26/21  
Date Signed

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Net Financial Assets (Debt)

Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Surplus (Deficit) for the year</b>	<u>(647,837)</u>	<u>(399,546)</u>
<b>Effect of change in Tangible Capital Assets</b>		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(283,977)</u>	<u>(283,977)</u>
<b>Total Acquisition of Tangible Capital Assets</b>	<u>(283,977)</u>	<u>(283,977)</u>
Amortization of Tangible Capital Assets	<u>1,334,384</u>	<u>1,328,396</u>
<b>Total Effect of change in Tangible Capital Assets</b>	<u>1,050,407</u>	<u>1,044,419</u>
	<u>-</u>	<u>-</u>
<b>(Increase) Decrease in Net Financial Assets (Debt)</b>	<u>402,570</u>	<u>644,873</u>

**School District No. 52 (Prince Rupert)**

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund  
 Year Ended June 30, 2021

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Amended Annual Budget
	\$	\$	\$	\$
<b>Accumulated Surplus (Deficit), beginning of year</b>	1,073,345	-	11,692,898	12,766,243
<b>Changes for the year</b>				
Net Revenue (Expense) for the year	(380,003)		(267,834)	(647,837)
Interfund Transfers				
Tangible Capital Assets Purchased	(283,977)		283,977	-
<b>Net Changes for the year</b>	<u>(663,980)</u>	<u>-</u>	<u>16,143</u>	<u>(647,837)</u>
<b>Budgeted Accumulated Surplus (Deficit), end of year</b>	<u>409,365</u>	<u>-</u>	<u>11,709,041</u>	<u>12,118,406</u>

**School District No. 52 (Prince Rupert)**

Amended Annual Budget - Operating Revenue and Expense  
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	24,951,943	25,213,543
Other	62,056	64,056
Tuition	42,000	56,000
Other Revenue	1,562,904	1,515,487
Rentals and Leases	21,720	32,000
Investment Income	9,438	50,000
<b>Total Revenue</b>	<u>26,650,061</u>	<u>26,931,086</u>
<b>Expenses</b>		
Instruction	22,049,238	21,863,794
District Administration	1,542,197	1,680,485
Operations and Maintenance	3,172,536	3,302,113
Transportation and Housing	266,093	306,794
<b>Total Expense</b>	<u>27,030,064</u>	<u>27,153,186</u>
<b>Net Revenue (Expense)</b>	<u>(380,003)</u>	<u>(222,100)</u>
<b>Budgeted Prior Year Surplus Appropriation</b>	<u>663,980</u>	<u>506,077</u>
<b>Net Transfers (to) from other funds</b>		
Tangible Capital Assets Purchased	(283,977)	(283,977)
<b>Total Net Transfers</b>	<u>(283,977)</u>	<u>(283,977)</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>



# School District No. 52 (Prince Rupert)

Schedule 2A

Amended Annual Budget - Schedule of Operating Revenue by Source  
Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Provincial Grants - Ministry of Education</b>		
Operating Grant, Ministry of Education	24,401,950	24,554,566
ISC/LEA Recovery	(920,802)	(744,774)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Funding for Graduated Adults	-	
Transportation Supplement	117,597	117,597
Support Staff Benefits Grant	-	
Teachers' Labour Settlement Funding	627,342	565,591
Early Career Mentorship Funding	1,842	
Foundation Skills Assessment	3,753	7,506
Provincial Benefits Plan Supplement	14,234	7,030
<b>Total Provincial Grants - Ministry of Education</b>	<u>24,951,943</u>	<u>25,213,543</u>
<b>Provincial Grants - Other</b>	<u>62,056</u>	<u>64,056</u>
<b>Federal Grants</b>	<u>-</u>	<u>-</u>
<b>Tuition</b>		
Summer School Fees	-	
Continuing Education	-	
International and Out of Province Students	42,000	56,000
<b>Total Tuition</b>	<u>42,000</u>	<u>56,000</u>
<b>Other Revenues</b>		
Funding from First Nations	1,192,624	1,021,662
Miscellaneous		
Cultural	2,625	10,850
Jordan's Principle	75,000	180,000
Sundry Other Revenue	292,655	302,975
<b>Total Other Revenue</b>	<u>1,562,904</u>	<u>1,515,487</u>
<b>Rentals and Leases</b>	<u>21,720</u>	<u>32,000</u>
<b>Investment Income</b>	<u>9,438</u>	<u>50,000</u>
<b>Total Operating Revenue</b>	<u><u>26,650,061</u></u>	<u><u>26,931,086</u></u>

**School District No. 52 (Prince Rupert)**

Amended Annual Budget - Schedule of Operating Expense by Object  
 Year Ended June 30, 2021

	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$
<b>Salaries</b>		
Teachers	10,959,569	10,347,384
Principals and Vice Principals	2,237,162	2,182,772
Educational Assistants	2,277,256	2,257,422
Support Staff	2,171,870	2,082,940
Other Professionals	1,596,075	1,604,259
Substitutes	784,101	1,084,101
<b>Total Salaries</b>	<b>20,026,033</b>	<b>19,558,878</b>
<b>Employee Benefits</b>	<b>4,377,960</b>	<b>4,351,809</b>
<b>Total Salaries and Benefits</b>	<b>24,403,993</b>	<b>23,910,687</b>
<b>Services and Supplies</b>		
Services	804,389	901,654
Student Transportation	131,239	202,043
Professional Development and Travel	323,823	450,961
Rentals and Leases	159,014	150,039
Dues and Fees	51,004	50,785
Insurance	53,305	47,466
Interest	-	-
Supplies	730,727	988,809
Utilities	372,570	450,742
<b>Total Services and Supplies</b>	<b>2,626,071</b>	<b>3,242,499</b>
<b>Total Operating Expense</b>	<b>27,030,064</b>	<b>27,153,186</b>

# School District No. 52 (Prince Rupert)

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

Year Ended June 30, 2021

	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	8,278,204	939,998	211,557	285,977	72,540	321,373	10,109,649
1.03 Career Programs	80,142	-	-	-	-	-	80,142
1.07 Library Services	190,520	-	-	174,865	-	4,696	370,081
1.08 Counselling	308,102	-	-	38,610	-	864	347,576
1.10 Special Education	1,301,591	237,401	1,724,651	88,233	296,211	176,055	3,824,142
1.30 English Language Learning	-	-	-	-	-	-	-
1.31 Indigenous Education	801,010	145,015	341,048	37,930	79,651	27,832	1,432,486
1.41 School Administration	-	914,748	-	181,029	-	15,149	1,110,926
1.60 Summer School	-	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-	-
<b>Total Function 1</b>	<b>10,959,569</b>	<b>2,237,162</b>	<b>2,277,256</b>	<b>806,644</b>	<b>448,402</b>	<b>545,969</b>	<b>17,275,002</b>
<b>4 District Administration</b>							
4.11 Educational Administration	-	-	-	-	271,718	-	271,718
4.40 School District Governance	-	-	-	-	86,864	-	86,864
4.41 Business Administration	-	-	-	53,552	633,537	-	687,089
<b>Total Function 4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>53,552</b>	<b>992,119</b>	<b>-</b>	<b>1,045,671</b>
<b>5 Operations and Maintenance</b>							
5.41 Operations and Maintenance Administration	-	-	-	-	152,154	2,054	154,208
5.50 Maintenance Operations	-	-	-	1,168,876	-	229,721	1,398,597
5.52 Maintenance of Grounds	-	-	-	55,704	-	-	55,704
5.56 Utilities	-	-	-	-	-	-	-
<b>Total Function 5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,224,580</b>	<b>152,154</b>	<b>231,775</b>	<b>1,608,509</b>
<b>7 Transportation and Housing</b>							
7.41 Transportation and Housing Administration	-	-	-	-	3,400	-	3,400
7.70 Student Transportation	-	-	-	87,094	-	6,357	93,451
<b>Total Function 7</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>87,094</b>	<b>3,400</b>	<b>6,357</b>	<b>96,851</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>10,959,569</b>	<b>2,237,162</b>	<b>2,277,256</b>	<b>2,171,870</b>	<b>1,596,075</b>	<b>784,101</b>	<b>20,026,033</b>

# School District No. 52 (Prince Rupert)

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

Year Ended June 30, 2021

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2021 Amended Annual Budget	2021 Annual Budget
	\$	\$	\$	\$	\$	\$
<b>1 Instruction</b>						
1.02 Regular Instruction	10,109,649	2,188,371	12,298,020	473,308	12,771,328	12,732,313
1.03 Career Programs	80,142	16,241	96,383	9,171	105,554	110,948
1.07 Library Services	370,081	90,718	460,799	15,347	476,146	528,805
1.08 Counselling	347,576	74,152	421,728	5,912	427,640	460,453
1.10 Special Education	3,824,142	877,553	4,701,695	106,154	4,807,849	4,420,890
1.30 English Language Learning	-	-	-	696	696	3,900
1.31 Indigenous Education	1,432,486	320,443	1,752,929	262,151	2,015,080	1,997,095
1.41 School Administration	1,110,926	230,794	1,341,720	103,225	1,444,945	1,609,390
1.60 Summer School	-	-	-	-	-	-
1.61 Continuing Education	-	-	-	-	-	-
1.62 International and Out of Province Students	-	-	-	-	-	-
1.64 Other	-	-	-	-	-	-
<b>Total Function 1</b>	<b>17,275,002</b>	<b>3,798,272</b>	<b>21,073,274</b>	<b>975,964</b>	<b>22,049,238</b>	<b>21,863,794</b>
<b>4 District Administration</b>						
4.11 Educational Administration	271,718	50,307	322,025	30,697	352,722	366,429
4.40 School District Governance	86,864	4,591	91,455	50,321	141,776	151,318
4.41 Business Administration	687,089	137,333	824,422	223,277	1,047,699	1,162,738
<b>Total Function 4</b>	<b>1,045,671</b>	<b>192,231</b>	<b>1,237,902</b>	<b>304,295</b>	<b>1,542,197</b>	<b>1,680,485</b>
<b>5 Operations and Maintenance</b>						
5.41 Operations and Maintenance Administration	154,208	29,336	183,544	52,909	236,453	241,794
5.50 Maintenance Operations	1,398,597	320,368	1,718,965	721,825	2,440,790	2,492,338
5.52 Maintenance of Grounds	55,704	14,997	70,701	52,022	122,723	117,239
5.56 Utilities	-	-	-	372,570	372,570	450,742
<b>Total Function 5</b>	<b>1,608,509</b>	<b>364,701</b>	<b>1,973,210</b>	<b>1,199,326</b>	<b>3,172,536</b>	<b>3,302,113</b>
<b>7 Transportation and Housing</b>						
7.41 Transportation and Housing Administration	3,400	610	4,010	-	4,010	3,871
7.70 Student Transportation	93,451	22,146	115,597	146,486	262,083	302,923
<b>Total Function 7</b>	<b>96,851</b>	<b>22,756</b>	<b>119,607</b>	<b>146,486</b>	<b>266,093</b>	<b>306,794</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>20,026,033</b>	<b>4,377,960</b>	<b>24,403,993</b>	<b>2,626,071</b>	<b>27,030,064</b>	<b>27,153,186</b>

# School District No. 52 (Prince Rupert)

Schedule 3

Amended Annual Budget - Special Purpose Revenue and Expense  
Year Ended June 30, 2021

	<u>2021 Amended Annual Budget</u>	<u>2021 Annual Budget</u>
	\$	\$
<b>Revenues</b>		
Provincial Grants		
Ministry of Education	4,191,466	3,134,026
Other	61,600	
Federal Grants		360,340
Other Revenue	690,943	145,396
Investment Income	3,801	5,956
<b>Total Revenue</b>	<u>4,947,810</u>	<u>3,645,718</u>
<b>Expenses</b>		
Instruction	4,149,460	3,448,719
District Administration	94,676	
Operations and Maintenance	514,754	196,999
Transportation and Housing	188,920	
<b>Total Expense</b>	<u>4,947,810</u>	<u>3,645,718</u>
<b>Budgeted Surplus (Deficit), for the year</b>	<u>-</u>	<u>-</u>

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Related Entities	Strong Start
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	-	2,068	197,793	14,649	511,145	-	-
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	135,633	88,867							128,000
Provincial Grants - Other				18	10,900	128	338,000		
Other				18	1,714				
Investment Income		88,867			12,614	128	338,000		128,000
<b>Less: Allocated to Revenue</b>									
<b>Deferred Revenue, end of year</b>	135,633	88,867		2,086	15,054		347,000		128,000
	-	-	-	-	<b>195,353</b>	<b>14,777</b>	<b>502,145</b>	-	-
<b>Revenues</b>	135,633	88,867		2,068					128,000
Provincial Grants - Ministry of Education									
Provincial Grants - Other					13,340		347,000		
Other Revenue				18	1,714				
Investment Income		88,867			15,054				128,000
<b>Expenses</b>	135,633	88,867		2,086	15,054		347,000		128,000
Salaries									
Teachers									4,000
Principals and Vice Principals									
Educational Assistants		71,093							90,440
Support Staff	106,382								
Other Professionals									
Substitutes									
	106,382	71,093							94,440
Employee Benefits	19,149	17,774							23,877
Services and Supplies	10,102			2,086	15,054		347,000		9,683
	135,633	88,867		2,086	15,054		347,000		128,000
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

**School District No. 52 (Prince Rupert)**

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Ready, Set, Learn	OLEP	CommunityLINK	Classroom Enhancement Fund - Overhead	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children
Deferred Revenue, beginning of year	12,355	12,152	44,318	-	-	39,854	59,423	-	10,330
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	14,700	76,110	520,898	193,366	1,521,568	234,293	129,238	57,000	
Provincial Grants - Other									
Other	54	53	193	174	174	174	259	57,000	45
Investment Income	14,754	76,163	521,091	193,366	1,521,568	234,467	129,497	57,000	45
<b>Less:</b> Allocated to Revenue	27,109	88,315	565,409	193,366	1,521,568	274,321	188,920	57,000	10,375
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	-	-	-	-
<b>Revenues</b>	27,055	88,262	565,216	193,366	1,521,568	274,147	188,661	57,000	10,330
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue	54	53	193	174	174	174	259	57,000	45
Investment Income	27,109	88,315	565,409	193,366	1,521,568	274,321	188,920	57,000	10,375
<b>Expenses</b>									
Salaries									
Teachers		35,434			1,275,149.00	219,492		37,600	
Principals and Vice Principals				94,676					
Educational Assistants			262,300						
Support Staff			54,179						
Other Professionals			7,500						
Substitutes	1,800	35,434	323,979	162,427	1,275,149	219,492	-	37,600	-
Employee Benefits	200	8,168	78,660	30,939	246,419	54,829		9,400	
Services and Supplies	25,109	44,713	162,770				188,920	10,000	10,375
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Changes in Special Purpose Funds  
Year Ended June 30, 2021

	Safe Return to School Grant	Federal Safe Return to Class Fund	Lilian Brown Trust	Network of Innovation and Inquiry	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Deferred Revenue, beginning of year</b>	-	-	53,635	8,926	32,933	85,414	16,751	7,808	7,474
<b>Add:</b> Restricted Grants									
Provincial Grants - Ministry of Education	188,687	722,606							
Provincial Grants - Other									
Investment Income	188,687	722,606	468	39	287	745	73	68	65
			468	39	287	745	73	68	65
<b>Less: Allocated to Revenue</b>	188,687	722,606	-	8,965	-	-	16,824	-	-
<b>Deferred Revenue, end of year</b>	-	-	<b>54,103</b>	-	<b>33,220</b>	<b>86,159</b>	-	<b>7,876</b>	<b>7,539</b>
<b>Revenues</b>									
Provincial Grants - Ministry of Education	188,687	722,606							
Provincial Grants - Other									
Other Revenue				8,926			16,751		
Investment Income	188,687	722,606	-	39	-	-	73	-	-
			-	8,965	-	-	16,824	-	-
<b>Expenses</b>									
Salaries									
Teachers		271,160							
Principals and Vice Principals									
Educational Assistants		114,400							
Support Staff		43,200							
Other Professionals	77,414								
Substitutes									
	77,414	428,760	-	-	-	-	-	-	-
Employee Benefits	19,354	107,190							
Services and Supplies	91,919	186,656		8,965			16,824		
	188,687	722,606	-	8,965	-	-	16,824	-	-
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-	-	-	-



**School District No. 52 (Prince Rupert)**  
 Amended Annual Budget - Changes in Special Purpose Funds  
 Year Ended June 30, 2021

	Rural Skills Development	After School Sports & Art	Computational Thinking	Indigenous Language Grant	Truth Reconciliation	TOTAL
	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year	60,776	-	25,672	10,357	173,536	1,387,369
<b>Add: Restricted Grants</b>						
Provincial Grants - Ministry of Education						4,010,966
Provincial Grants - Other	34,585	61,600				61,600
Other	265					383,485
Investment Income	34,850	61,600	112	45	757	5,562
						4,461,613
Less: Allocated to Revenue	95,626	61,600	25,784	10,402	174,293	4,947,810
<b>Deferred Revenue, end of year</b>	-	-	-	-	-	901,172
<b>Revenues</b>						
Provincial Grants - Ministry of Education						4,191,466
Provincial Grants - Other	95,361	61,600				61,600
Other Revenue	265		25,672	10,357	173,536	690,943
Investment Income	95,626	61,600	112	45	757	3,801
						4,947,810
<b>Expenses</b>						
Salaries						
Teachers					117,251	1,960,086
Principals and Vice Principals						94,676
Educational Assistants		45,280				583,513
Support Staff	62,497					279,085
Other Professionals						116,676
Substitutes				1,802		26,764
	62,497	45,280	-	1,802	117,251	3,060,800
Employee Benefits	13,429	11,320		198	24,467	665,373
Services and Supplies	19,700	5,000	25,784	8,402	32,575	1,221,637
	95,626	61,600	25,784	10,402	174,293	4,947,810
<b>Net Revenue (Expense)</b>	-	-	-	-	-	-

# School District No. 52 (Prince Rupert)

Amended Annual Budget - Capital Revenue and Expense

Year Ended June 30, 2021

	2021 Amended Annual Budget			2021 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
<b>Revenues</b>				
Amortization of Deferred Capital Revenue	1,066,550		1,066,550	1,150,950
<b>Total Revenue</b>	<b>1,066,550</b>	<b>-</b>	<b>1,066,550</b>	<b>1,150,950</b>
<b>Expenses</b>				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,294,958		1,294,958	1,311,813
Transportation and Housing	39,426		39,426	16,583
<b>Total Expense</b>	<b>1,334,384</b>	<b>-</b>	<b>1,334,384</b>	<b>1,328,396</b>
<b>Net Revenue (Expense)</b>	<b>(267,834)</b>	<b>-</b>	<b>(267,834)</b>	<b>(177,446)</b>
<b>Net Transfers (to) from other funds</b>				
Tangible Capital Assets Purchased	283,977		283,977	283,977
<b>Total Net Transfers</b>	<b>283,977</b>	<b>-</b>	<b>283,977</b>	<b>283,977</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>16,143</b>	<b>-</b>	<b>16,143</b>	<b>106,531</b>