

Amended Annual Budget

School District No. 52 (Prince Rupert)

June 30, 2022

School District No. 52 (Prince Rupert)

June 30, 2022

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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 2021/2022 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 2021/2022.
3. The attached Statement 2 showing the estimated revenue and expense for the 2021/2022 fiscal year and the total budget bylaw amount of \$32,878,127 for the 2021/2022 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 2021/2022.

READ A FIRST TIME THE 15th DAY OF FEBRUARY, 2022;

READ A SECOND TIME THE 15th DAY OF FEBRUARY, 2022;

READ A THIRD TIME, PASSED AND ADOPTED THE 15th DAY OF FEBRUARY, 2022;



(Corporate Seal)

A blue ink signature of the Chairperson of the Board.

Chairperson of the Board

A black ink signature of the Secretary Treasurer.

Secretary Treasurer

I HEREBY CERTIFY this to be a true original of School District No. 52 (Prince Rupert) Amended Annual Budget Bylaw 2021/2022, adopted by the Board the 15th DAY OF FEBRUARY, 2022.

A black ink signature of the Secretary Treasurer.

Secretary Treasurer

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense

Year Ended June 30, 2022


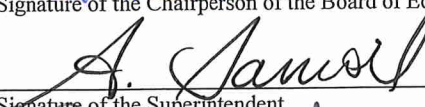
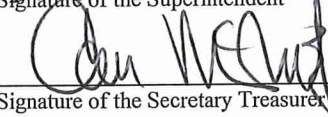
	2022 Amended Annual Budget	2022 Annual Budget
Ministry Operating Grant Funded FTE's		
School-Age	1,818,000	1,900,000
Total Ministry Operating Grant Funded FTE's	<u>1,818,000</u>	<u>1,900,000</u>
Revenues	\$	\$
Provincial Grants		
Ministry of Education	28,996,048	28,086,431
Other	124,219	125,656
Tuition	31,200	56,000
Other Revenue	2,048,127	1,959,977
Rentals and Leases		16,000
Investment Income	13,936	21,123
Amortization of Deferred Capital Revenue	1,146,326	1,066,757
Total Revenue	<u>32,359,856</u>	<u>31,331,944</u>
Expenses		
Instruction	24,908,953	24,132,148
District Administration	1,880,667	1,757,587
Operations and Maintenance	5,194,905	5,207,946
Transportation and Housing	667,012	364,514
Total Expense	<u>32,651,537</u>	<u>31,462,195</u>
Net Revenue (Expense)	<u>(291,681)</u>	<u>(130,251)</u>
Budgeted Allocation (Retirement) of Surplus (Deficit)	405,299	247,590
Budgeted Surplus (Deficit), for the year	<u>113,618</u>	<u>117,339</u>
Budgeted Surplus (Deficit), for the year comprised of:		
Operating Fund Surplus (Deficit)	145,701	145,703
Special Purpose Fund Surplus (Deficit)		
Capital Fund Surplus (Deficit)	(32,083)	(28,364)
Budgeted Surplus (Deficit), for the year	<u>113,618</u>	<u>117,339</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
Budget Bylaw Amount		
Operating - Total Expense	26,518,417	26,628,370
Operating - Tangible Capital Assets Purchased	226,590	226,590
Special Purpose Funds - Total Expense	4,728,121	3,512,114
Capital Fund - Total Expense	1,404,999	1,321,711
Total Budget Bylaw Amount	32,878,127	31,688,785

Approved by the Board

	FEB 22, 2022 Date Signed
Signature of the Chairperson of the Board of Education	Date Signed
	Feb 16, 2022 Date Signed
Signature of the Superintendent	Date Signed
	Feb. 22, 2022 Date Signed
Signature of the Secretary Treasurer	Date Signed

School District No. 52 (Prince Rupert)

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

Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Surplus (Deficit) for the year	<u>(291,681)</u>	<u>(130,251)</u>
Effect of change in Tangible Capital Assets		
Acquisition of Tangible Capital Assets		
From Operating and Special Purpose Funds	<u>(226,590)</u>	<u>(226,590)</u>
Total Acquisition of Tangible Capital Assets	<u>(226,590)</u>	<u>(226,590)</u>
Amortization of Tangible Capital Assets	<u>1,404,999</u>	<u>1,321,711</u>
Total Effect of change in Tangible Capital Assets	<u>1,178,409</u>	<u>1,095,121</u>
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
(Increase) Decrease in Net Financial Assets (Debt)	<u><u>886,728</u></u>	<u><u>964,870</u></u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Changes in Accumulated Surplus (Deficit) by Fund
 Year Ended June 30, 2022

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Amended Annual Budget
	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	743,044		11,794,837	12,537,881
Changes for the year				
Net Revenue (Expense) for the year	(33,008)		(258,673)	(291,681)
Interfund Transfers				
Tangible Capital Assets Purchased	(226,590)		226,590	-
Net Changes for the year	(259,598)	-	(32,083)	(291,681)
Budgeted Accumulated Surplus (Deficit), end of year	483,446	-	11,762,754	12,246,200

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Operating Revenue and Expense
 Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	24,770,372	25,037,107
Other	59,461	64,056
Tuition	31,200	56,000
Other Revenue	1,616,376	1,564,910
Rentals and Leases		16,000
Investment Income	8,000	15,000
Total Revenue	<u>26,485,409</u>	<u>26,753,073</u>
Expenses		
Instruction	20,871,642	21,049,806
District Administration	1,747,208	1,757,587
Operations and Maintenance	3,568,197	3,494,516
Transportation and Housing	331,370	326,461
Total Expense	<u>26,518,417</u>	<u>26,628,370</u>
Net Revenue (Expense)	<u>(33,008)</u>	<u>124,703</u>
Budgeted Prior Year Surplus Appropriation	<u>405,299</u>	<u>247,590</u>
Net Transfers (to) from other funds		
Tangible Capital Assets Purchased	<u>(226,590)</u>	<u>(226,590)</u>
Total Net Transfers	<u>(226,590)</u>	<u>(226,590)</u>
Budgeted Surplus (Deficit), for the year	<u><u>145,701</u></u>	<u><u>145,703</u></u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Operating Revenue by Source
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Provincial Grants - Ministry of Education		
Operating Grant, Ministry of Education	24,972,487	25,126,779
ISC/LEA Recovery	(1,112,245)	(920,802)
Other Ministry of Education Grants		
Pay Equity	706,027	706,027
Student Transportation Fund	117,597	117,597
FSA Scorer Grant	7,506	7,506
Equity-in-Action Grant	79,000	
Total Provincial Grants - Ministry of Education	<u>24,770,372</u>	<u>25,037,107</u>
Provincial Grants - Other	<u>59,461</u>	<u>64,056</u>
Federal Grants	<u>-</u>	<u>-</u>
Tuition		
International and Out of Province Students	31,200	56,000
Total Tuition	<u>31,200</u>	<u>56,000</u>
Other Revenues		
Funding from First Nations	1,242,285	1,200,000
Miscellaneous		
Cultural	10,850	10,850
Jordan's Principle	45,000	50,000
Sundry Other Revenue	318,241	304,060
Total Other Revenue	<u>1,616,376</u>	<u>1,564,910</u>
Rentals and Leases	<u>-</u>	<u>16,000</u>
Investment Income	<u>8,000</u>	<u>15,000</u>
Total Operating Revenue	<u><u>26,485,409</u></u>	<u><u>26,753,073</u></u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$
Salaries		
Teachers	10,153,871	9,849,604
Principals and Vice Principals	2,033,738	2,045,347
Educational Assistants	1,922,067	2,057,700
Support Staff	2,169,111	2,110,404
Other Professionals	1,608,296	1,692,626
Substitutes	1,084,101	1,084,101
Total Salaries	<u>18,971,184</u>	<u>18,839,782</u>
Employee Benefits	<u>4,182,674</u>	<u>4,239,008</u>
Total Salaries and Benefits	<u>23,153,858</u>	<u>23,078,790</u>
Services and Supplies		
Services	1,118,695	1,051,854
Student Transportation	149,646	212,043
Professional Development and Travel	477,076	505,329
Rentals and Leases	188,252	179,552
Dues and Fees	51,933	50,785
Insurance	54,130	47,466
Supplies	874,085	1,051,809
Utilities	450,742	450,742
Total Services and Supplies	<u>3,364,559</u>	<u>3,549,580</u>
Total Operating Expense	<u>26,518,417</u>	<u>26,628,370</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object
Year Ended June 30, 2022

	Teachers Salaries	Principals and Vice Principals Salaries	Educational Assistants Salaries	Support Staff Salaries	Other Professionals Salaries	Substitutes Salaries	Total Salaries
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	7,511,281	717,461	152,645	327,876	75,890	558,047	9,343,200
1.03 Career Programs	102,180						102,180
1.07 Library Services	174,210			193,405		5,603	373,218
1.08 Counselling	292,587			39,226		1,511	333,324
1.10 Special Education	1,297,472	144,058	1,459,586	43,113	230,419	216,276	3,390,924
1.30 English Language Learning							-
1.31 Indigenous Education	776,141	147,915	309,836	37,625	81,244	39,700	1,392,461
1.41 School Administration		1,024,304		176,579		22,766	1,223,649
Total Function 1	10,153,871	2,033,738	1,922,067	817,824	387,553	843,903	16,158,956
4 District Administration							
4.11 Educational Administration					287,433		287,433
4.40 School District Governance					91,332		91,332
4.41 Business Administration				43,070	699,485		742,555
Total Function 4	-	-	-	43,070	1,078,250	-	1,121,320
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration					139,093	3,392	142,485
5.50 Maintenance Operations				1,119,593		229,721	1,349,314
5.52 Maintenance of Grounds				56,612			56,612
5.56 Utilities							-
Total Function 5	-	-	-	1,176,205	139,093	233,113	1,548,411
7 Transportation and Housing							
7.41 Transportation and Housing Administration					3,400		3,400
7.70 Student Transportation				132,012		7,085	139,097
Total Function 7	-	-	-	132,012	3,400	7,085	142,497
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	10,153,871	2,033,738	1,922,067	2,169,111	1,608,296	1,084,101	18,971,184

School District No. 52 (Prince Rupert)

Amended Annual Budget - Operating Expense by Function, Program and Object
 Year Ended June 30, 2022

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Amended Annual Budget	2022 Annual Budget
	\$	\$	\$	\$	\$	\$
1 Instruction						
1.02 Regular Instruction	9,343,200	2,064,056	11,407,256	656,663	12,063,919	11,801,352
1.03 Career Programs	102,180	21,381	123,561	9,916	133,477	134,372
1.07 Library Services	373,218	92,761	465,979	19,249	485,228	459,790
1.08 Counselling	333,324	74,018	407,342	2,480	409,822	460,879
1.10 Special Education	3,390,924	779,162	4,170,086	106,092	4,276,178	4,543,969
1.30 English Language Learning	-	-	-	3,154	3,154	3,900
1.31 Indigenous Education	1,392,461	319,449	1,711,910	188,093	1,900,003	1,990,661
1.41 School Administration	1,223,649	258,998	1,482,647	117,214	1,599,861	1,654,883
Total Function 1	16,158,956	3,609,825	19,768,781	1,102,861	20,871,642	21,049,806
4 District Administration						
4.11 Educational Administration	287,433	57,874	345,307	45,285	390,592	390,546
4.40 School District Governance	91,332	4,858	96,190	69,105	165,295	176,454
4.41 Business Administration	742,555	143,453	886,008	305,313	1,191,321	1,190,587
Total Function 4	1,121,320	206,185	1,327,505	419,703	1,747,208	1,757,587
5 Operations and Maintenance						
5.41 Operations and Maintenance Administration	142,485	25,947	168,432	71,741	240,173	232,311
5.50 Maintenance Operations	1,349,314	290,567	1,639,881	1,061,058	2,700,939	2,688,534
5.52 Maintenance of Grounds	56,612	15,317	71,929	104,414	176,343	122,929
5.56 Utilities	-	-	-	450,742	450,742	450,742
Total Function 5	1,548,411	331,831	1,880,242	1,687,955	3,568,197	3,494,516
7 Transportation and Housing						
7.41 Transportation and Housing Administration	3,400	621	4,021	-	4,021	4,130
7.70 Student Transportation	139,097	34,212	173,309	154,040	327,349	322,331
Total Function 7	142,497	34,833	177,330	154,040	331,370	326,461
9 Debt Services						
Total Function 9	-	-	-	-	-	-
Total Functions 1 - 9.	18,971,184	4,182,674	23,153,858	3,364,559	26,518,417	26,628,370

School District No. 52 (Prince Rupert)

Amended Annual Budget - Special Purpose Revenue and Expense
Year Ended June 30, 2022

	<u>2022 Amended Annual Budget</u>	<u>2022 Annual Budget</u>
	\$	\$
Revenues		
Provincial Grants		
Ministry of Education	4,225,676	3,049,324
Other	64,758	61,600
Other Revenue	431,751	395,067
Investment Income	5,936	6,123
Total Revenue	<u>4,728,121</u>	<u>3,512,114</u>
Expenses		
Instruction	4,037,311	3,082,342
District Administration	133,459	
Operations and Maintenance	265,501	429,772
Transportation and Housing	291,850	
Total Expense	<u>4,728,121</u>	<u>3,512,114</u>
Budgeted Surplus (Deficit), for the year	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Annual Facility Grant	Learning Improvement Fund	Scholarships and Bursaries	Special Education Technology	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP	CommunityLINK
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year			190,024	14,649	522,793		21,024	998	156,936
Add: Restricted Grants									
Provincial Grants - Ministry of Education	132,772	87,484				128,000	14,700	76,110	529,342
Provincial Grants - Other			10,900		338,000				
Other			1,518	58	4,418				
Investment Income	132,772	87,484	12,418	58	342,418	128,000	14,700	76,110	529,342
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	187,442	14,707	513,793	128,000	20,035	77,108	586,278
							15,689	-	100,000
Revenues	132,772	87,484				128,000	20,035	77,108	556,278
Provincial Grants - Ministry of Education									
Provincial Grants - Other			13,482		347,000				30,000
Other Revenue			1,518		4,418				
Investment Income	132,772	87,484	15,000	-	351,418	128,000	20,035	77,108	586,278
Expenses									
Salaries									
Teachers						4,000		35,434	
Principals and Vice Principals									
Educational Assistants		69,265				92,218			263,070
Support Staff	96,982								
Other Professionals							1,800		48,761
Substitutes							1,800	35,434	7,250
	96,982	69,265				96,218	1,800	35,434	319,081
Employee Benefits	24,245	18,219				19,992	200	8,168	78,952
Services and Supplies	11,545		15,000		351,418	11,790	18,035	33,506	188,245
	132,772	87,484	15,000		351,418	128,000	20,035	77,108	586,278
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	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	Safe Return to School / Restart: Health & Safety Grant	Lilian Brown Trust	Network of Innovation and Inquiry
Deferred Revenue, beginning of year			\$ 71,914	\$ 42,305	\$ 56,750	\$ 15,435	\$ 54,011	\$ 8,674	
Add: Restricted Grants									
Provincial Grants - Ministry of Education	193,366	1,956,017	377,873	249,358	134,657	22,750	116,572		
Provincial Grants - Other				187					
Other Investment Income	193,366	1,956,017	377,873	249,545	134,657	22,750	116,572	90	
Less: Allocated to Revenue									
Deferred Revenue, end of year	-	-	-	291,850	191,407	25,000	116,572	-	
						13,185		8,764	
Revenues									
Provincial Grants - Ministry of Education	193,366	1,956,017	449,787	291,850	191,407	25,000	116,572		
Provincial Grants - Other									
Other Revenue									
Investment Income	193,366	1,956,017	449,787	291,850	191,407	25,000	116,572		
Expenses									
Salaries									
Teachers									
Principals and Vice Principals	106,767	1,603,293	359,830		137,126				
Educational Assistants							35,000		
Support Staff	52,337						20,000		
Other Professionals									
Substitutes	159,104	1,603,293	359,830		137,126		55,000		
Employee Benefits	34,262	352,724	89,957	291,850	34,281	25,000	13,750		
Services and Supplies	193,366	1,956,017	449,787	291,850	191,407	25,000	47,822		
							116,572		
Net Revenue (Expense)									

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Anti-Racism Multicultural Grants	Coastal Pathways Partnership	Other Aboriginal Initiatives	Special Education Innovation	IPALS Decoda Literacy	Rural Skills Development	After School Sport & Art	Computational Thinking	Indigenous Language Grant
Deferred Revenue, beginning of year	\$ 31,064	\$ 85,994	\$ 16,868	\$ 5,391	\$ 7,526		\$ 22,231	\$ 20,993	\$ 10,393
Add: Restricted Grants									
Provincial Grants - Ministry of Education						30,000	36,527		
Provincial Grants - Other	261	654	170	62	59		230	210	110
Investment Income	261	654	170	62	59	30,000	36,757	210	110
Less: Allocated to Revenue	6,000					30,000	58,758		
Deferred Revenue, end of year	25,325	86,648	17,038	5,453	7,585	-	230	21,203	10,503
Revenues									
Provincial Grants - Ministry of Education	6,000					30,000	58,758		
Provincial Grants - Other									
Other Revenue									
Investment Income	6,000					30,000	58,758		
Expenses									
Salaries									
Teachers						16,000			
Principals and Vice Principals							30,400		
Educational Assistants									
Support Staff						5,000			
Other Professionals									
Substitutes						21,000	30,400		
Employee Benefits						5,250	7,600		
Services and Supplies	6,000					3,750	20,758		
	6,000					30,000	58,758		
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 52 (Prince Rupert)
 Amended Annual Budget - Changes in Special Purpose Funds
 Year Ended June 30, 2022

	Truth Reconciliation	TOTAL
	\$	\$
Deferred Revenue, beginning of year	11,269	1,367,242
Add: Restricted Grants		
Provincial Grants - Ministry of Education		4,019,001
Provincial Grants - Other		36,527
Other	120	378,900
Investment Income	120	8,571
	120	4,442,999
Less: Allocated to Revenue	11,269	4,728,121
Deferred Revenue, end of year	<u>120</u>	<u>1,082,120</u>
Revenues		
Provincial Grants - Ministry of Education		4,225,676
Provincial Grants - Other		64,758
Other Revenue	11,269	431,751
Investment Income		5,936
	11,269	4,728,121
Expenses		
Salaries		
Teachers		2,155,683
Principals and Vice Principals	9,015	115,782
Educational Assistants		489,953
Support Staff		169,319
Other Professionals		53,761
Substitutes		9,050
	9,015	2,993,548
Employee Benefits		689,854
Services and Supplies	2,254	1,044,719
	11,269	4,728,121
Net Revenue (Expense)	<u>-</u>	<u>-</u>

School District No. 52 (Prince Rupert)

Amended Annual Budget - Capital Revenue and Expense
Year Ended June 30, 2022

	2022 Amended Annual Budget			2022 Annual Budget
	Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$
Revenues				
Amortization of Deferred Capital Revenue	1,146,326		1,146,326	1,066,757
Total Revenue	1,146,326	-	1,146,326	1,066,757
Expenses				
Amortization of Tangible Capital Assets				
Operations and Maintenance	1,361,207		1,361,207	1,283,658
Transportation and Housing	43,792		43,792	38,053
Total Expense	1,404,999	-	1,404,999	1,321,711
Net Revenue (Expense)	(258,673)	-	(258,673)	(254,954)
Net Transfers (to) from other funds				
Tangible Capital Assets Purchased	226,590		226,590	226,590
Total Net Transfers	226,590	-	226,590	226,590
Other Adjustments to Fund Balances				
Total Other Adjustments to Fund Balances	-	-	-	-
Budgeted Surplus (Deficit), for the year	(32,083)	-	(32,083)	(28,364)