

Audited Financial Statements of

School District No. 81 (Fort Nelson)

And Independent Auditors' Report thereon

June 30, 2021

School District No. 81 (Fort Nelson)

June 30, 2021

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School District No. 81 (Fort Nelson)

MANAGEMENT REPORT

Version: 6691-5946-3963

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 81 (Fort Nelson) have been prepared by management in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of British Columbia, supplemented by Regulations 257/2010 and 198/2011 issued by the Province of British Columbia Treasury Board, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

The preparation of financial statements necessarily involves the use of estimates based on management's judgment particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and reliable financial information is produced.

The Board of Education of School District No. 81 (Fort Nelson) (called the "Board") is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a monthly basis and externally audited financial statements yearly.

The external auditors, KPMG, conduct an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of School District No. 81 (Fort Nelson) and meet when required. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the School District's financial statements.

On behalf of School District No. 81 (Fort Nelson)

_____ 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. 81 (Fort Nelson)

Statement 1

Statement of Financial Position

As at June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Financial Assets		
Cash and Cash Equivalents	2,049,205	2,070,638
Accounts Receivable		
Due from Province - Ministry of Education	120,158	278,822
Due from First Nations	105,613	168,130
Other (Note 3)	49,812	42,697
Total Financial Assets	2,324,788	2,560,287
Liabilities		
Accounts Payable and Accrued Liabilities		
Other (Note 4)	1,012,810	1,220,948
Unearned Revenue (Note 5)	11,333	1,497
Deferred Revenue (Note 6)	253,044	276,457
Deferred Capital Revenue (Note 7)	11,183,859	9,126,678
Employee Future Benefits (Note 8)	353,503	325,969
Debt (Note 9)	702,585	913,787
Total Liabilities	13,517,134	11,865,336
Net Debt	(11,192,346)	(9,305,049)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	16,935,350	15,059,299
Prepaid Expenses	81,429	5,210
Total Non-Financial Assets	17,016,779	15,064,509
Accumulated Surplus (Deficit)	5,824,433	5,759,460

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. 81 (Fort Nelson)

Statement of Operations
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	10,986,892	11,252,879	10,372,872
Other	126,000	201,895	190,700
Other Revenue	651,079	461,692	656,224
Rentals and Leases	37,139	27,456	38,481
Investment Income	28,000	28,359	32,434
Amortization of Deferred Capital Revenue	367,526	370,326	362,776
Total Revenue	<u>12,196,636</u>	<u>12,342,607</u>	<u>11,653,487</u>
Expenses			
Instruction	9,111,174	8,965,936	8,279,455
District Administration	1,057,179	928,421	806,092
Operations and Maintenance	2,036,121	1,795,402	1,987,270
Transportation and Housing	415,263	577,940	424,585
Debt Services	10,023	9,935	24,437
Total Expense	<u>12,629,760</u>	<u>12,277,634</u>	<u>11,521,839</u>
Surplus (Deficit) for the year	<u>(433,124)</u>	<u>64,973</u>	<u>131,648</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		5,759,460	5,627,812
Accumulated Surplus (Deficit) from Operations, end of year		<u>5,824,433</u>	<u>5,759,460</u>

School District No. 81 (Fort Nelson)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Surplus (Deficit) for the year	<u>(433,124)</u>	<u>64,973</u>	<u>131,648</u>
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(121,187)	(2,575,654)	(530,253)
Amortization of Tangible Capital Assets	797,054	699,603	714,076
Total Effect of change in Tangible Capital Assets	<u>675,867</u>	<u>(1,876,051)</u>	<u>183,823</u>
Acquisition of Prepaid Expenses		(81,429)	(5,211)
Use of Prepaid Expenses		5,210	5,015
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>(76,219)</u>	<u>(196)</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>242,743</u>	<u>(1,887,297)</u>	<u>315,275</u>
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(1,887,297)</u>	<u>315,275</u>
Net Debt, beginning of year		<u>(9,305,049)</u>	<u>(9,620,324)</u>
Net Debt, end of year		<u>(11,192,346)</u>	<u>(9,305,049)</u>

School District No. 81 (Fort Nelson)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2021

	2021 Actual	2020 Actual
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	64,973	131,648
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	214,084	(268,994)
Prepaid Expenses	(76,237)	(196)
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	(208,138)	15,622
Unearned Revenue	9,836	(1,347)
Deferred Revenue	(23,413)	130,291
Employee Future Benefits	27,534	(9,588)
Amortization of Tangible Capital Assets	699,603	714,076
Amortization of Deferred Capital Revenue	(370,326)	(362,776)
By Law Spent on Loan Payments	(99,076)	(98,389)
Total Operating Transactions	238,840	250,347
Capital Transactions		
Tangible Capital Assets Purchased	(2,549,698)	(530,253)
Asset Purchase from loan proceeds	(25,956)	
Total Capital Transactions	(2,575,654)	(530,253)
Financing Transactions		
Loan Proceeds	25,956	
Loan Payments	(237,158)	(227,525)
Capital Revenue Received	2,526,583	569,596
Total Financing Transactions	2,315,381	342,071
Net Increase (Decrease) in Cash and Cash Equivalents	(21,433)	62,165
Cash and Cash Equivalents, beginning of year	2,070,638	2,008,473
Cash and Cash Equivalents, end of year	2,049,205	2,070,638
Cash and Cash Equivalents, end of year, is made up of:		
Cash	2,049,205	2,070,638
	2,049,205	2,070,638

School District No. 81 (Fort Nelson)

Schedule 1 (Unaudited)

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

	Operating Fund	Special Purpose Fund	Capital Fund	2021 Actual	2020 Actual
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	546,535		5,212,925	5,759,460	5,627,812
Changes for the year					
Surplus (Deficit) for the year	89,862	215,247	(240,136)	64,973	131,648
Interfund Transfers	(244,243)	(155,448)	399,691	-	
Tangible Capital Assets Purchased	(88,225)	(59,799)	148,024	-	
Other	(242,606)	-	307,579	64,973	131,648
Net Changes for the year	303,929	-	5,520,504	5,824,433	5,759,460
Accumulated Surplus (Deficit), end of year - Statement 2					

School District No. 81 (Fort Nelson)

Schedule 2 (Unaudited)

Schedule of Operating Operations
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	9,270,680	9,499,621	8,995,444
Other	126,000	111,871	126,350
Other Revenue	494,206	387,606	506,441
Rentals and Leases	37,139	27,456	38,481
Investment Income	28,000	21,309	29,934
Total Revenue	9,956,025	10,047,863	9,696,650
Expenses			
Instruction	7,468,151	7,523,646	6,915,343
District Administration	1,057,179	928,421	806,092
Operations and Maintenance	1,239,067	1,090,987	1,273,194
Transportation and Housing	415,263	414,947	353,511
Total Expense	10,179,660	9,958,001	9,348,140
Operating Surplus (Deficit) for the year	(223,635)	89,862	348,510
Budgeted Appropriation (Retirement) of Surplus (Deficit)	361,853		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(50,000)	(244,243)	(45,013)
Other	(88,218)	(88,225)	(93,087)
Total Net Transfers	(138,218)	(332,468)	(138,100)
Total Operating Surplus (Deficit), for the year	-	(242,606)	210,410
Operating Surplus (Deficit), beginning of year		546,535	336,125
Operating Surplus (Deficit), end of year		303,929	546,535
Operating Surplus (Deficit), end of year			
Internally Restricted		41,342	47,860
Unrestricted		262,587	498,675
Total Operating Surplus (Deficit), end of year		303,929	546,535

School District No. 81 (Fort Nelson)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Provincial Grants - Ministry of Education			
Operating Grant, Ministry of Education	9,426,392	9,529,166	9,152,752
ISC/LEA Recovery	(484,610)	(366,681)	(484,610)
Other Ministry of Education Grants			
Pay Equity	79,311	79,311	79,311
Student Transportation Fund	32,744	32,744	32,744
Carbon Tax Grant			18,855
Employer Health Tax Grant			66,972
Support Staff Benefits Grant	893	8,630	3,242
Support Staff Wage Increase Funding			39,774
Teachers' Labour Settlement Funding	195,956	195,956	80,909
Early Career Mentorship Funding	15,000	15,000	
FSA Scorer Grant	4,094	4,094	4,094
Support Staff PFA	900		
ELF Implementation Grant		1,401	1,401
Total Provincial Grants - Ministry of Education	<u>9,270,680</u>	<u>9,499,621</u>	<u>8,995,444</u>
Provincial Grants - Other	<u>126,000</u>	<u>111,871</u>	<u>126,350</u>
Other Revenues			
Funding from First Nations	484,610	366,681	484,610
Miscellaneous			
Visa Rewards	3,354	3,354	6,007
Teacher Pro D	6,242		6,254
Artstarts			6,400
Donation/sale of assets		17,571	3,170
Total Other Revenue	<u>494,206</u>	<u>387,606</u>	<u>506,441</u>
Rentals and Leases	<u>37,139</u>	<u>27,456</u>	<u>38,481</u>
Investment Income	<u>28,000</u>	<u>21,309</u>	<u>29,934</u>
Total Operating Revenue	<u>9,956,025</u>	<u>10,047,863</u>	<u>9,696,650</u>

School District No. 81 (Fort Nelson)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Salaries			
Teachers	3,260,989	3,300,388	3,030,314
Principals and Vice Principals	679,132	703,319	678,324
Educational Assistants	1,052,465	1,113,289	925,335
Support Staff	592,155	609,041	629,349
Other Professionals	673,769	585,133	658,715
Substitutes	231,288	249,997	228,156
Total Salaries	6,489,798	6,561,167	6,150,193
Employee Benefits	1,445,649	1,712,302	1,512,868
Total Salaries and Benefits	7,935,447	8,273,469	7,663,061
Services and Supplies			
Services	923,393	685,876	647,943
Student Transportation	348,999	354,967	295,902
Professional Development and Travel	292,885	17,095	41,694
Rentals and Leases	39,252	41,971	45,352
Dues and Fees	24,496	22,078	14,383
Insurance	36,744	37,210	36,980
Supplies	263,302	214,851	286,329
Utilities	315,142	310,484	316,496
Total Services and Supplies	2,244,213	1,684,532	1,685,079
Total Operating Expense	10,179,660	9,958,001	9,348,140

School District No. 81 (Fort Nelson)

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
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	2,639,432	180,260	29,731	282,726		145,276	3,277,425
1.03 Career Programs	21,070	4,544				1,527	27,141
1.07 Library Services	117,934			78,306		9,799	206,039
1.08 Counseling	141,074	8,684				2,748	152,506
1.10 Special Education	326,994	61,755	919,526		1,606	78,831	1,388,712
1.31 Indigenous Education	37,169	25,987	164,032		15,412	11,816	254,416
1.41 School Administration	16,715	360,720					377,435
Total Function 1	3,300,388	641,950	1,113,289	361,032	17,018	249,997	5,683,674
4 District Administration							
4.11 Educational Administration				22,832	78,850		101,682
4.40 School District Governance					53,469		53,469
4.41 Business Administration		61,369		61,332	391,084		513,785
Total Function 4	-	61,369	-	84,164	523,403	-	668,936
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration				8,708	18,798		27,506
5.50 Maintenance Operations				135,110			135,110
5.52 Maintenance of Grounds							-
5.56 Utilities							-
Total Function 5	-	-	-	143,818	18,798	-	162,616
7 Transportation and Housing							
7.41 Transportation and Housing Administration					25,914		25,914
7.70 Student Transportation				20,027			20,027
Total Function 7	-	-	-	20,027	25,914	-	45,941
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	3,300,388	703,319	1,113,289	609,041	585,133	249,997	6,561,167

School District No. 81 (Fort Nelson)

Schedule 3 (Unaudited)

Schedule of Special Purpose Operations
Year Ended June 30, 2021

	2021 Budget	2021 Actual	2020 Actual
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education	1,617,136	1,654,182	1,279,039
Other		90,024	64,350
Other Revenue	156,873	74,086	149,783
Investment Income		7,050	2,500
Total Revenue	<u>1,774,009</u>	<u>1,825,342</u>	<u>1,495,672</u>
Expenses			
Instruction	1,643,023	1,442,290	1,364,112
Operations and Maintenance		4,812	
Transportation and Housing		162,993	71,074
Total Expense	<u>1,643,023</u>	<u>1,610,095</u>	<u>1,435,186</u>
Special Purpose Surplus (Deficit) for the year	<u>130,986</u>	<u>215,247</u>	<u>60,486</u>
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(71,187)	(155,448)	
Other	(59,799)	(59,799)	(60,486)
Total Net Transfers	<u>(130,986)</u>	<u>(215,247)</u>	<u>(60,486)</u>
Total Special Purpose Surplus (Deficit) for the year	<u>-</u>	<u>-</u>	<u>-</u>
Special Purpose Surplus (Deficit), beginning of year			
Special Purpose Surplus (Deficit), end of year		<u>-</u>	<u>-</u>

School District No. 81 (Fort Nelson)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	Annual Facility Grant	Learning Improvement Fund	Aboriginal Education Technology	Special Education Equipment	Scholarships and Bursaries	School Generated Funds	Strong Start	Ready, Set, Learn	OLEP
Deferred Revenue, beginning of year	\$	\$	\$	\$	\$	\$	\$	\$	\$
Add: Restricted Grants									
Provincial Grants - Ministry of Education	64,611	34,469	2,610	2,006	8,350	127,495			7,002
Provincial Grants - Other							64,000	7,350	7,431
Other									
Investment Income					5,200				
Less: Allocated to Revenue	64,611	34,469	-	-	5,200	90,003	64,000	7,350	7,431
Deferred Revenue, end of year	64,611	34,469	2,610	169	7,050	74,086	64,000	7,350	1,886
	-	-	-	1,837	6,500	143,412	-	-	12,547
Revenues	64,611	34,469	2,610	169			64,000	7,350	1,886
Provincial Grants - Ministry of Education									
Provincial Grants - Other									
Other Revenue					74,086				
Investment Income									
Expenses	64,611	34,469	2,610	169	7,050	74,086	64,000	7,350	1,886
Salaries									
Teachers									1,486
Principals and Vice Principals									
Educational Assistants		20,397							
Support Staff							4,915	908	
Other Professionals							42,662	2,877	
Substitutes		201							
Employee Benefits		26,598					47,577	3,785	1,486
Services and Supplies	4,812	7,871	2,610		7,050	74,086	16,423	389	400
Net Revenue (Expense) before Interfund Transfers	4,812	34,469	2,610	-	7,050	74,086	64,000	7,350	1,886
Interfund Transfers	59,799	-	-	169	-	-	-	-	-
Tangible Capital Assets Purchased	(59,799)			(169)					
Other	(59,799)	-	-	(169)	-	-	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 81 (Fort Nelson)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2021

	<u>TOTAL</u>
	\$
Deferred Revenue, beginning of year	276,457
Add: Restricted Grants	
Provincial Grants - Ministry of Education	1,632,899
Provincial Grants - Other	73,827
Other	90,003
Investment Income	5,200
	<u>1,801,929</u>
Less: Allocated to Revenue	1,825,342
Deferred Revenue, end of year	<u><u>253,044</u></u>
Revenues	
Provincial Grants - Ministry of Education	1,654,182
Provincial Grants - Other	90,024
Other Revenue	74,086
Investment Income	7,050
	<u>1,825,342</u>
Expenses	
Salaries	
Teachers	403,702
Principals and Vice Principals	126,845
Educational Assistants	183,024
Support Staff	5,823
Other Professionals	111,901
Substitutes	3,179
	<u>834,474</u>
Employee Benefits	319,016
Services and Supplies	456,605
	<u>1,610,095</u>
	<u>215,247</u>
Net Revenue (Expense) before Interfund Transfers	
Interfund Transfers	
Tangible Capital Assets Purchased	(155,448)
Other	(59,799)
	<u>(215,247)</u>
Net Revenue (Expense)	<u><u>-</u></u>

School District No. 81 (Fort Nelson)

Schedule 4 (Unaudited)

Schedule of Capital Operations
Year Ended June 30, 2021

	2021 Budget	2021 Actual			2020 Actual
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Provincial Grants					
Ministry of Education	99,076	99,076		99,076	98,389
Amortization of Deferred Capital Revenue	367,526	370,326		370,326	362,776
Total Revenue	<u>466,602</u>	<u>469,402</u>	-	<u>469,402</u>	<u>461,165</u>
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	797,054	699,603		699,603	714,076
Debt Services					
Capital Loan Interest	10,023		9,935	9,935	24,437
Total Expense	<u>807,077</u>	<u>699,603</u>	<u>9,935</u>	<u>709,538</u>	<u>738,513</u>
Capital Surplus (Deficit) for the year	<u>(340,475)</u>	<u>(230,201)</u>	<u>(9,935)</u>	<u>(240,136)</u>	<u>(277,348)</u>
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	121,187	399,691		399,691	45,013
Capital Loan Payment	148,017		148,024	148,024	153,573
Total Net Transfers	<u>269,204</u>	<u>399,691</u>	<u>148,024</u>	<u>547,715</u>	<u>198,586</u>
Other Adjustments to Fund Balances					
Principal Payment					
Capital Loan		237,158	(237,158)	-	
AFG Bylaw paid to loan		(99,076)	99,076	-	
Total Other Adjustments to Fund Balances		<u>138,082</u>	<u>(138,082)</u>	-	
Total Capital Surplus (Deficit) for the year	<u>(71,271)</u>	<u>307,572</u>	<u>7</u>	<u>307,579</u>	<u>(78,762)</u>
Capital Surplus (Deficit), beginning of year		<u>5,209,849</u>	<u>3,076</u>	<u>5,212,925</u>	<u>5,291,687</u>
Capital Surplus (Deficit), end of year		<u>5,517,421</u>	<u>3,083</u>	<u>5,520,504</u>	<u>5,212,925</u>

School District No. 81 (Fort Nelson)

Tangible Capital Assets
Year Ended June 30, 2021

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	1,175,101	27,215,380	914,676	64,601	9,572	411,776	29,791,106
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Bylaw		2,150,007					2,150,007
Operating Fund			39,274	2,232	177,962	24,775	244,243
Special Purpose Funds			132,823			22,625	155,448
Loan Proceeds				25,956			25,956
Total							
	-	2,150,007	172,097	28,188	177,962	47,400	2,575,654
Decrease:							
Deemed Disposals			64,174	38,815		8,161	111,150
Total							
	-	-	64,174	38,815	-	8,161	111,150
Cost, end of year	1,175,101	29,365,387	1,022,599	53,974	187,534	451,015	32,255,610
Work in Progress, end of year							
Cost and Work in Progress, end of year	1,175,101	29,365,387	1,022,599	53,974	187,534	451,015	32,255,610
Accumulated Amortization, beginning of year							
Changes for the Year							
Increase:							
Amortization for the Year		517,406	91,468	6,460	1,914	82,355	699,603
Decrease:							
Deemed Disposals			64,174	38,815		8,161	111,150
Total							
			64,174	38,815		8,161	111,150
Accumulated Amortization, end of year			497,641	18,048	6,080	223,300	15,320,260
Tangible Capital Assets - Net	1,175,101	14,790,196	524,958	35,926	181,454	227,715	16,935,350

School District No. 81 (Fort Nelson)

Schedule 4C (Unaudited)

Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	8,747,575	379,103		9,126,678
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions	2,150,007			2,150,007
	2,150,007	-	-	2,150,007
Decrease:				
Amortization of Deferred Capital Revenue	353,432	16,894		370,326
	353,432	16,894	-	370,326
Net Changes for the Year	1,796,575	(16,894)	-	1,779,681
Deferred Capital Revenue, end of year	10,544,150	362,209	-	10,906,359
Work in Progress, beginning of year				-
Changes for the Year				
Net Changes for the Year	-	-	-	-
Work in Progress, end of year	-	-	-	-
Total Deferred Capital Revenue, end of year	10,544,150	362,209	-	10,906,359

School District No. 81 (Fort Nelson)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2021

	Bylaw Capital	MEd Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year						-
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education	2,249,083		277,500			2,249,083
Provincial Grants - Other	2,249,083	-	277,500	-	-	2,526,583
Decrease:						
Transferred to DCR - Capital Additions	2,150,007					2,150,007
AFG bylaw loan payment	99,076					99,076
	2,249,083	-	-	-	-	2,249,083
Net Changes for the Year	-	-	277,500	-	-	277,500
Balance, end of year	-	-	277,500	-	-	277,500



Gabby John <gabrielle.e.johnston@gmail.com>

Transaction Receipt from LESSONPIX INC for \$36.00 (USD)

1 message

Auto-Receipt <noreply@mail.authorize.net>

Reply-To: LessonPix Accounts <accounts@lessonpix.com>

To: Gabrielle Johnston <gabrielle.e.johnston@gmail.com>

Wed, Sep 29, 2021 at 1:38 PM

Order Information

Description: LessonPix 1 Year Individual Subscription Renewal

Invoice Number gabbyjohn-20210929

Customer ID gabbyjohn

Billing Information

Gabrielle Johnston

SD81

RR1 BOX 45 CARIBOU WAY

FORT NELSON, BC V0C 1R0

Canada

gabrielle.e.johnston@gmail.com

12505001899

Shipping Information

Total: \$36.00 (USD)

Payment Information

Date/Time: 29-Sep-2021 16:38:46 EDT

Transaction ID: 63270830565

Payment Method: Visa xxxx8015

Transaction Type: Purchase

Auth Code: 099927

Merchant Contact Information

LESSONPIX INC

Palm Harbor, FL 34683

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