

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

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SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

| | | |
|-----------------------------|-------------------------|------------------|
| SCHOOL DISTRICT NUMBER | NAME OF SCHOOL DISTRICT | YEAR |
| OFFICE LOCATION(S) | | TELEPHONE NUMBER |
| MAILING ADDRESS | | |
| CITY | PROVINCE | POSTAL CODE |
| NAME OF SUPERINTENDENT | | TELEPHONE NUMBER |
| NAME OF SECRETARY TREASURER | | TELEPHONE NUMBER |

DECLARATION AND SIGNATURES

We, the undersigned, certify that the attached is a correct and true copy of the Statement of Financial Information for the year ended

for School District No. _____ as required under Section 2 of the Financial Information Act.

| | |
|--|-------------------|
| SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION | DATE SIGNED |
| Val Windsor | December 19, 2019 |
| SIGNATURE OF SUPERINTENDENT | DATE SIGNED |
| Doug Sheppard | December 19, 2019 |
| SIGNATURE OF SECRETARY TREASURER | DATE SIGNED |
| Nicola Christ | December 19, 2019 |

Statement of Financial Information for Year Ended June 30, 2019

Financial Information Act-Submission Checklist

| | <i>Due Date</i> |
|--|---------------------|
| a) ✓ A statement of assets and liabilities (audited financial statements). | <i>September 30</i> |
| b) ✓ An operational statement including, i) a Statement of Income and ii) a Statement of Changes in Financial Position, or, if omitted, an explanation in the Notes to Financial Statements (audited financial statements) | <i>September 30</i> |
| c) ✓ A schedule of debts (audited financial statements). | <i>September 30</i> |
| d) ✓ A schedule of guarantee and indemnity agreements including the names of the entities involved and the amount of money involved. (Note: Nil schedules can be submitted December 31). | <i>September 30</i> |
| e) A schedule of remuneration and expenses, including: | <i>December 31</i> |
| ✓ i) an alphabetical list of employees earning over \$75,000, the total amount of expenses paid to or on behalf of each employee for the year reported and a consolidated total for employees earning under \$75,000. If the total wages and expenses differs from the audited financial statements, an explanation is required. | |
| ✓ ii) a list by name and position of Board Members with the amount of any salary and expenses paid to or on behalf of the member | |
| ✓ iii) the number of severance agreements started during the fiscal year and the range of months' pay covered by the agreement, in respect of excluded employees. If there are no agreements to report, an explanation is required | |
| f) ✓ An alphabetical list of suppliers receiving over \$25,000 and a consolidated total for those suppliers receiving less than \$25,000. If the total differs from the Audited Financial Statements, an explanation is required. | <i>December 31</i> |
| g) ✓ Approval of Statement of Financial Information. | <i>December 31</i> |
| h) ✓ A management report approved by the Chief Financial Officer | <i>December 31</i> |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education and the integrity and objectivity of these statements are management's responsibility.

Management is also responsible for all other schedules of financial information and for ensuring this information is consistent, where appropriate, with the information contained in the financial statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of School Trustees is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, PricewaterhouseCoopers, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements as required by the *School Act*. Their examination does not relate to the other schedules of financial information required by the *Financial Information Act*. Their examination includes a review and evaluation of the board's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly.

On behalf of the Board of School Trustees
The Board of Education of School District No. 37 (Delta)

Original Document Signed

Doug Sheppard, Superintendent
Date: December 19, 2019

Original Document Signed

Nicola Christ, Secretary Treasurer
Date: December 19, 2019

Audited Financial Statements of

School District No. 37 (Delta)

June 30, 2019

School District No. 37 (Delta)

June 30, 2019

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School District No. 37 (Delta)

MANAGEMENT REPORT

Management's Responsibility for the Financial Statements.

The accompanying financial statements of School District No. 37 (Delta) have been prepared by management in accordance with Canadian public sector accounting standards and provincial reporting legislation 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. 37 (Delta) (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 external auditors, PricewaterhouseCoopers LLP, 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. 37 (Delta) and meet when required. The accompanying Independent Auditor's 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. 37 (Delta)

| | | |
|--|--------------------------|--------------------|
| Laura Dixon | Original Document Signed | September 24, 2019 |
| Signature of the Chairperson of the Board of Education | | Date Signed |
| Doug Sheppard | Original Document Signed | September 24, 2019 |
| Signature of the Superintendent | | Date Signed |
| Nicola Christ | Original Document Signed | September 24, 2019 |
| Signature of the Secretary Treasurer | | Date Signed |



Independent auditor's report

To the Board of Education of School District No. 37 (Delta) and
the Minister of Education, Province of British Columbia

Our opinion

In our opinion, the accompanying financial statements of School District No. 37 (Delta) (the Organization) as at June 30, 2019 and for the year then ended are prepared, in all material respects, in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia.

What we have audited

The Organization's financial statements comprise:

- the statement of financial position as at June 30, 2019;
 - the statement of operations for the year then ended;
 - the statement of changes in net financial assets (debt) for the year then ended;
 - the statement of cash flows for the year then ended; and
 - the notes to the financial statements, which include a summary of significant accounting policies.
-

Basis for opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada. We have fulfilled our other ethical responsibilities in accordance with these requirements.

Emphasis of matter - basis of accounting

We draw attention to note 2 to the financial statements, which describes the basis of accounting and the significant differences between such basis of accounting and Canadian public sector accounting standards. Note 2 to the financial statements discloses the impact of these differences. Our opinion is not modified in respect of this matter.

PricewaterhouseCoopers LLP
Central City Tower, 13450 102 Avenue, Suite 1400, Surrey, British Columbia, Canada V3T 5X3
T: +1 604 806 7000, F: +1 604 806 7806



Other information

Management is responsible for the other information. The other information comprises Financial Statement Discussion and Analysis.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

Management is responsible for the preparation of the financial statements in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(signed) PricewaterhouseCoopers LLP

Chartered Professional Accountants

Surrey, British Columbia
September 24, 2019

School District No. 37 (Delta)

Statement of Financial Position

As at June 30, 2019

| | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|
| Financial Assets | | |
| Cash and Cash Equivalents | 52,656,279 | 45,957,407 |
| Accounts Receivable | | |
| Due from Province - Ministry of Education | 1,100,170 | 36,427 |
| Due from Province - Other | 59,415 | 390,479 |
| Due from LEA Funding | 271,643 | 310,394 |
| Other (Note 3) | 924,241 | 922,544 |
| Total Financial Assets | 55,011,748 | 47,617,251 |
| Liabilities | | |
| Accounts Payable and Accrued Liabilities | | |
| Due to Province - Other | 304 | 227 |
| Other (Note 4) | 19,268,387 | 11,143,599 |
| Unearned Revenue (Note 5) | 9,211,533 | 8,831,596 |
| Deferred Revenue (Note 6) | 4,294,565 | 4,266,845 |
| Deferred Capital Revenue (Note 7) | 108,175,846 | 107,395,074 |
| Employee Future Benefits (Note 8) | 4,286,735 | 4,214,775 |
| Capital Lease Obligations (Note 9) | 5,198,843 | 5,580,987 |
| Other Liabilities | 1,047,657 | 1,126,809 |
| Total Liabilities | 151,483,870 | 142,559,912 |
| Net Financial Assets (Debt) | (96,472,122) | (94,942,661) |
| Non-Financial Assets | | |
| Tangible Capital Assets (Note 10) | 144,112,448 | 145,921,199 |
| Prepaid Expenses | 708,021 | 609,535 |
| Supplies Inventory | 22,298 | 29,099 |
| Total Non-Financial Assets | 144,842,767 | 146,559,833 |
| Accumulated Surplus (Deficit) | 48,370,645 | 51,617,172 |

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Laura Dixon Original Document Signed September 24, 2019

Signature of the Chairperson of the Board of Education Date Signed

Doug Sheppard Original Document Signed September 24, 2019

Signature of the Superintendent Date Signed

Nicola Christ Original Document Signed September 24, 2019

Signature of the Secretary Treasurer Date Signed

School District No. 37 (Delta)

Statement of Operations
Year Ended June 30, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|---|--------------------|---------------------------|--------------------|
| | \$ | \$ | \$ |
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 154,382,344 | 157,930,321 | 152,234,700 |
| Other | 877,139 | 1,132,774 | 906,760 |
| Federal Grants | 947,974 | 980,006 | 978,118 |
| Tuition | 11,620,625 | 12,615,771 | 12,528,509 |
| Other Revenue | 7,319,206 | 8,801,498 | 8,271,049 |
| Rentals and Leases | 695,375 | 733,254 | 774,732 |
| Investment Income | 819,700 | 1,044,710 | 673,969 |
| Amortization of Deferred Capital Revenue | 4,111,488 | 4,196,213 | 4,111,488 |
| Total Revenue | <u>180,773,851</u> | <u>187,434,547</u> | <u>180,479,325</u> |
| Expenses (Note 17) | | | |
| Instruction | 151,688,285 | 154,923,598 | 146,745,414 |
| District Administration | 4,877,746 | 5,214,219 | 4,717,320 |
| Operations and Maintenance | 24,331,415 | 29,267,813 | 23,279,029 |
| Transportation and Housing | 1,121,557 | 1,044,317 | 1,147,675 |
| Debt Services | 230,804 | 231,127 | 211,500 |
| Total Expense | <u>182,249,807</u> | <u>190,681,074</u> | <u>176,100,938</u> |
| Surplus (Deficit) for the year | <u>(1,475,956)</u> | <u>(3,246,527)</u> | <u>4,378,387</u> |
| Accumulated Surplus (Deficit) from Operations, beginning of year | | 51,617,172 | 47,238,785 |
| Accumulated Surplus (Deficit) from Operations, end of year | | <u>48,370,645</u> | <u>51,617,172</u> |

School District No. 37 (Delta)

Statement of Changes in Net Financial Assets (Debt)

Year Ended June 30, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|--|--------------------|---------------------|----------------|
| | \$ | \$ | \$ |
| Surplus (Deficit) for the year | <u>(1,475,956)</u> | <u>(3,246,527)</u> | 4,378,387 |
| Effect of change in Tangible Capital Assets | | | |
| Acquisition of Tangible Capital Assets | (6,648,310) | (5,755,335) | (6,875,738) |
| Amortization of Tangible Capital Assets | 7,206,850 | 7,564,086 | 7,206,850 |
| Total Effect of change in Tangible Capital Assets | <u>558,540</u> | <u>1,808,751</u> | 331,112 |
| Acquisition of Prepaid Expenses | | (1,320,538) | (1,456,546) |
| Use of Prepaid Expenses | | 1,222,052 | 1,322,230 |
| Acquisition of Supplies Inventory | | (17,556) | (28,349) |
| Use of Supplies Inventory | | 24,357 | 22,758 |
| Total Effect of change in Other Non-Financial Assets | <u>-</u> | <u>(91,685)</u> | (139,907) |
| (Increase) Decrease in Net Financial Assets (Debt), before Net Remeasurement Gains (Losses) | <u>(917,416)</u> | <u>(1,529,461)</u> | 4,569,592 |
| Net Remeasurement Gains (Losses) | | | |
| (Increase) Decrease in Net Financial Assets (Debt) | | <u>(1,529,461)</u> | 4,569,592 |
| Net Financial Assets (Debt), beginning of year | | <u>(94,942,661)</u> | (99,512,253) |
| Net Financial Assets (Debt), end of year | | <u>(96,472,122)</u> | (94,942,661) |

School District No. 37 (Delta)

Statement of Cash Flows
Year Ended June 30, 2019

| | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|
| Operating Transactions | | |
| Surplus (Deficit) for the year | (3,246,527) | 4,378,387 |
| Changes in Non-Cash Working Capital | | |
| Decrease (Increase) | | |
| Accounts Receivable | (695,625) | 118,395 |
| Supplies Inventories | 6,801 | (5,591) |
| Prepaid Expenses | (98,486) | (134,316) |
| Increase (Decrease) | | |
| Accounts Payable and Accrued Liabilities | 8,124,865 | (159,994) |
| Unearned Revenue | 379,937 | 54,191 |
| Deferred Revenue | 27,720 | 62,927 |
| Employee Future Benefits | 71,960 | 122,976 |
| Other Liabilities | (79,152) | (58,860) |
| Amortization of Tangible Capital Assets | 7,564,086 | 7,206,850 |
| Amortization of Deferred Capital Revenue | (4,196,213) | (4,111,488) |
| Total Operating Transactions | <u>7,859,366</u> | <u>7,473,477</u> |
| Capital Transactions | | |
| Tangible Capital Assets Purchased | (337,010) | (831,652) |
| Tangible Capital Assets -WIP Purchased | (5,418,325) | (5,242,572) |
| Total Capital Transactions | <u>(5,755,335)</u> | <u>(6,074,224)</u> |
| Financing Transactions | | |
| Capital Revenue Received | 4,976,985 | 3,714,452 |
| Capital Lease Principal Repayment | (382,144) | (412,366) |
| Total Financing Transactions | <u>4,594,841</u> | <u>3,302,086</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | <u>6,698,872</u> | <u>4,701,339</u> |
| Cash and Cash Equivalents, beginning of year | <u>45,957,407</u> | <u>41,256,068</u> |
| Cash and Cash Equivalents, end of year | <u>52,656,279</u> | <u>45,957,407</u> |
| Cash and Cash Equivalents, end of year, is made up of: | | |
| Cash | <u>52,656,279</u> | <u>45,957,407</u> |
| | <u>52,656,279</u> | <u>45,957,407</u> |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 1 AUTHORITY AND PURPOSE

The School District, established on April 12, 1946, operates under authority of the *School Act* of British Columbia as a corporation under the name of "The Board of Education of School District No. 37 (Delta)", and operates as "School District No. 37 (Delta)." A board of education ("Board") elected for a four-year term governs the School District. The School District provides educational programs to students enrolled in schools in the district, and is principally funded by the Province of British Columbia through the Ministry of Education. School District No. 37 (Delta) is exempt from federal and provincial corporate income taxes.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Basis of Accounting

These financial statements have been prepared in accordance with Section 23.1 of the *Budget Transparency and Accountability Act of the Province of British Columbia*. This Section requires that the financial statements be prepared in accordance with Canadian public sector accounting standards except in regard to the accounting for government transfers as set out in Notes 2(f) and 2(m).

In November 2011, Treasury Board provided a directive through Restricted Contributions Regulation 198/2011 providing direction for the reporting of restricted contributions whether they are received or receivable by the School District before or after this regulation was in effect.

As noted in Notes 2(f) and 2(m), Section 23.1 of the *Budget Transparency and Accountability Act* and its related regulations require the School District to recognize government transfers for the acquisition of capital assets into revenue on the same basis as the related amortization expense. As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require these grants to be fully recognized into revenue.

The impact of this difference on the financial statements of the School District is as follows:

Year-ended June 30, 2018 - decrease in annual surplus by \$397,036
June 30, 2018 - decrease in accumulated surplus and decrease in deferred contributions by \$107,395,074
Year-ended June 30, 2019 – increase in annual surplus by \$780,772
June 30, 2019 – increase in accumulated surplus and decrease in deferred contributions by \$108,175,846



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

b) Cash and Cash Equivalents

Cash and cash equivalents include cash and highly liquid securities that are readily convertible to known amounts of cash and that are subject to an insignificant risk of change in value. These cash equivalents generally have a maturity of three months or less at acquisition and are held for the purpose of meeting short-term cash commitments rather than for investing.

c) Accounts Receivable

Accounts receivable are measured at amortized cost and shown net of allowance for doubtful accounts.

d) Portfolio Investments

The School District does not currently have investments in term deposits that have a maturity of greater than 3 months at the time of acquisition.

e) Unearned Revenue

Unearned revenue includes tuition fees received for courses to be delivered in future periods and receipt of proceeds for services or products to be delivered in a future period. Revenue will be recognized in that future period when the courses, services, or products are provided.

f) Deferred Revenue and Deferred Capital Revenue

Deferred revenue includes contributions received with stipulations that meet the description of restricted contributions in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. When restrictions are met, deferred revenue is recognized as revenue in the fiscal year in a manner consistent with the circumstances and evidence used to support the initial recognition of the contributions received as a liability as detailed in Note 2(m).

Funding received for the acquisition of depreciable tangible capital assets is recorded as deferred capital revenue and amortized over the life of the asset acquired as revenue in the statement of operations. This accounting treatment is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that creates a liability in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

g) Employee Future Benefits

The School District provides certain post-employment benefits including vested and non-vested benefits for certain employees pursuant to certain contracts and union agreements. The School District accrues its obligations and related costs including both vested and non-vested benefits under employee future benefit plans. Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. The benefits cost is actuarially determined using the projected unit credit method prorated on service and using management's best estimate of expected salary escalation, termination rates, retirement rates and mortality. The discount rate used to measure obligations is based on the cost of borrowing. The cumulative unrecognized actuarial gains and losses are amortized over the expected average remaining service lifetime of active employees covered under the plan.

The most recent valuation of the obligation was performed at March 31, 2019 and projected to March 31, 2022. The next valuation will be performed at March 31, 2022 for use at June 30, 2022. For the purposes of determining the financial position of the plans and the employee future benefit costs, a measurement date of March 31 was adopted for all periods subsequent to July 1, 2004.

The School District and its employees make contributions to the Teachers' Pension Plan and Municipal Pension Plan. The plans are multi-employer plans where assets and obligations are not separated. The costs are expensed as incurred.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

h) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work in progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the statement of operations.
- Buildings that are demolished or destroyed are written-off.
- Works of art, historic assets and other intangible assets are not recorded as assets in these financial statements.
- The cost, less residual value, of tangible capital assets (excluding sites), is amortized on a straight-line basis over the estimated useful life of the asset. It is management's responsibility to determine the appropriate useful lives for tangible capital assets. These useful lives are reviewed on a regular basis or if significant events initiate the need to revise. Estimated useful life is as follows:

| | |
|-----------------------|----------|
| Buildings | 40 years |
| Furniture & Equipment | 10 years |
| Vehicles | 10 years |
| Computer Software | 5 years |
| Computer Hardware | 5 years |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

i) Capital Leases

Leases that, from the point of view of the lessee, transfer substantially all the benefits and risks incident to ownership of the property to the School District are considered capital leases. These leases are accounted for as an asset and an obligation. Capital lease obligations are recorded at the present value of the minimum lease payments excluding executor costs, e.g., insurance, maintenance costs, etc. The discount rate used to determine the present value of the lease payments is the lower of the School District's rate for incremental borrowing or the interest rate implicit in the lease.

All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

j) Prepaid Expenses

The following items are included as a prepaid expense and stated at acquisition cost and are charged to expense over the periods expected to benefit from them.

- Insurance for fleet vehicles
- Annual software support agreements
- Prepaid memberships, subscriptions and registration fees
- Prepaid utility costs

k) Supplies Inventory

Supplies inventory held for consumption or use includes materials and supplies for facility use and are recorded at the lower of historical cost and replacement cost.

l) Funds and Reserves

Certain amounts, as approved by the Board, are set aside in accumulated surplus for future operating and capital purposes. Transfers to and from funds and reserves are an adjustment to the respective fund when approved (see Notes 12 – Interfund Transfers and Note 18 – Internally Restricted Surplus).



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** *(Continued)*

m) Revenue Recognition

Revenues are recorded on an accrual basis in the period in which the transactions or events occurred that gave rise to the revenues, the amounts are considered to be collectible and can be reasonably estimated.

Contributions received or where eligibility criteria have been met are recognized as revenue except where the contribution meets the criteria for deferral as described below. Eligibility criteria are the criteria that the School District has to meet to receive the contributions including authorization by the transferring government.

For contributions subject to a legislative or contractual stipulation or restriction as to their use, revenue is recognized as follows:

- Non-capital contributions for specific purposes are recorded as deferred revenue and recognized as revenue in the year related expenses are incurred,
- Contributions restricted for site acquisitions are recorded as revenue when the sites are purchased, and
- Contributions restricted for tangible capital asset acquisitions other than sites are recorded as deferred capital revenue and amortized over the useful life of the related assets.

Donated tangible capital assets other than sites are recorded at fair market value and amortized over the useful life of the assets. Donated sites are recorded as revenue at fair market value when received or receivable

The accounting treatment for restricted contributions is not consistent with the requirements of Canadian public sector accounting standards which require that government transfers be recognized as revenue when approved by the transferor and eligibility criteria have been met unless the transfer contains a stipulation that meets the criteria for liability recognition in which case the transfer is recognized as revenue over the period that the liability is extinguished. See Note 2(a) for the impact of this policy on these financial statements.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

Investment income is reported in the period earned. When required by the funding party or related Act, investment income earned on deferred revenue is added to the deferred revenue balance.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

n) Expenditures

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed. Interest expense includes interest on capital leases.

Categories of Salaries

- Principals, Vice-Principals, and Directors of Instruction employed under an administrative officer contract are categorized as Principals and Vice-Principals.
- Superintendents, Assistant Superintendents, Secretary-Treasurers, Trustees and other employees excluded from union contracts are categorized as Other Professionals.

Allocation of Costs

- Operating expenses are reported by function, program, and object. Whenever possible, expenditures are determined by actual identification. Additional costs pertaining to specific instructional programs, such as special and aboriginal education, are allocated to these programs. All other costs are allocated to related programs.
- Actual salaries of personnel assigned to two or more functions or programs are allocated based on the time spent in each function and program. School-based clerical salaries are allocated to school administration and partially to other programs to which they may be assigned. Principals and Vice-Principals salaries are allocated to school administration and may be partially allocated to other programs to recognize their other responsibilities.
- Employee benefits and allowances are allocated to the same programs, and in the same proportions, as the individual's salary.
- Supplies and services are allocated based on actual program identification.

o) Financial Instruments

A contract establishing a financial instrument creates, at its inception, rights and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The School District recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable and accrued liabilities and other liabilities.

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon initial recognition. Transaction costs are incremental costs directly attributable to the acquisition or issue of a financial asset or a financial liability.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

o) Financial Instruments *(Continued)*

Interest and dividends attributable to financial instruments are reported in the statement of operations.

All financial assets except derivatives are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations. A write-down of a portfolio investment to reflect a loss in value is not reversed for a subsequent increase in value.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

p) Measurement Uncertainty

Preparation of financial statements in accordance with the basis of accounting described in Note 2(a) requires management to make estimates and assumptions that impact reported amounts of assets and liabilities at the date of the financial statements and revenues and expenses during the reporting periods. Management has not identified any areas requiring significant estimates.

q) New Accounting Standards

In June 2015, PSAB issued PS 3430, Restructuring Transactions. PS 3430 defines a restructuring transaction and establishes standards for recognizing and measuring assets and liabilities transferred in a restructuring transaction. The main features of PS 3430 are as follows:

- A restructuring transaction is a transfer of an integrated set of assets and/or liabilities, together with related program or operating responsibilities without consideration based primarily on the fair value of the individual assets and individual liabilities transferred;
- The net effect of a restructuring transaction should be recognized as revenue or as an expense by entities involved;
- A transferor should derecognize individual assets and liabilities transferred in a restructuring transaction at their carrying amount at the restructuring date;
- A recipient should recognize individual assets and liabilities received in a restructuring transaction at their carrying amount with applicable adjustments at the restructuring date;
- A transferor and a recipient should not restate their financial position or results of operations; and
- A transferor and a recipient should disclose sufficient information to enable users to assess the nature and financial effects of a restructuring transaction on their financial position and operations.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

q) New Accounting Standards *(Continued)*

PS 3430 applies to restructuring transactions occurring in fiscal years beginning on or after April 1, 2018. There is no impact to the financial statements upon transition to this standard.

r) Future Accounting Standards

PS 3280 Asset Retirement Obligations

In March 2018, PSAB issued PS 3280, Asset Retirement Obligations. PS 3280 defines and establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets. The main features of PS 3280 are as follows:

- An asset retirement obligation is a legal obligation associated with the retirement of a tangible capital asset.
- Asset retirement costs associated with a tangible capital asset controlled by the entity increase the carrying amount of the related tangible capital asset (or a component thereof) and are expensed in a rational and systematic manner.
- Asset retirement costs associated with an asset no longer in productive use are expensed.
- Subsequent measurement of the liability can result in either a change in the carrying amount of the related tangible capital asset (or a component thereof), or an expense, depending on the nature of the re-measurement and whether the asset remains in productive use.
- Asset retirement obligations include post-retirement operation, maintenance and monitoring.
- A present value technique is often the best method with which to estimate the liability.

PS 3280 applies to fiscal years beginning on or after April 1, 2021. Management is in the process of assessing the impact of adoption of PS 3280 on the financial statements of the School District.

PS 2400 Revenue

In June 2018, PSAB issued PS 3400, Revenue. PS 3400 proposes a framework describing two categories of revenue – transactions with performance obligations and transactions with no performance obligations. PS 3400 applies to fiscal years beginning on or after April 1, 2022. Management is in the process of assessing the impact of adoption of PS 3400 on the financial statements of the School District.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

| | 2019 | 2018 |
|-----------------------------|------------|------------|
| Due from Federal Government | \$ 488,038 | \$ 476,304 |
| Other | 436,203 | 446,240 |
| | \$ 924,241 | \$ 922,544 |

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES - OTHER

| | 2019 | 2018 |
|----------------------------|---------------|---------------|
| Trade payables | \$ 2,045,714 | \$ 1,545,666 |
| Wages payable | 1,404,204 | 1,213,336 |
| Payroll deductions payable | 7,524,666 | 6,000,703 |
| Other | 8,293,803 | 2,383,894 |
| | \$ 19,268,387 | \$ 11,143,599 |

NOTE 5 UNEARNED REVENUE

| | 2019 | 2018 |
|----------------------------|--------------|--------------|
| Balance, beginning of year | \$ 8,831,596 | \$ 8,777,405 |
| Changes for the year: | | |
| Increase: | | |
| Tuition fees | 12,995,707 | 12,582,700 |
| Rental/Lease of facilities | 769,846 | 801,624 |
| | 13,765,553 | 13,384,324 |
| Decrease: | | |
| Tuition fees | (12,615,770) | (12,528,509) |
| Rental/Lease of facilities | (769,846) | (801,624) |
| Net changes for the year | 379,937 | 54,191 |
| Balance, end of year | \$ 9,211,533 | \$ 8,831,596 |



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019

NOTE 6 DEFERRED REVENUE

Deferred revenue includes unspent grants and contributions received that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board, i.e., the stipulations associated with those grants and contributions have not yet been fulfilled.

| | 2019 | 2018 |
|---|--------------|--------------|
| Deferred Revenue, beginning of year | \$ 4,266,845 | \$ 4,203,918 |
| Changes for the year: | | |
| Increase: | | |
| Provincial Grants - Ministry of Education | 13,439,040 | 12,417,222 |
| Provincial Grants - Other | 164,008 | 99,397 |
| Other | 5,992,047 | 5,685,968 |
| Investment Income | 27,180 | 15,158 |
| | 19,622,275 | 18,217,745 |
| Decrease: | | |
| Transfer to Revenue | (19,504,450) | (17,544,870) |
| Transfer re Capital Additions | (88,556) | (607,782) |
| Other | (1,549) | (2,166) |
| | (19,594,555) | (18,154,818) |
| Net changes for the year | 27,720 | 62,927 |
| Balance, end of year | \$ 4,294,565 | \$ 4,266,845 |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 7 DEFERRED CAPITAL REVENUE

Deferred capital revenue includes grants and contributions received that are restricted by the contributor for the acquisition of tangible capital assets that meet the description of a restricted contribution in the Restricted Contributions Regulation 198/2011 issued by Treasury Board. Once spent, the contributions are amortized into revenue over the life of the asset acquired.

| | 2019 | 2018 |
|--|----------------|----------------|
| Balance, beginning of year (includes work in progress) | \$ 107,395,074 | \$ 107,792,110 |
| Changes for the year: | | |
| Increase: | | |
| Transfer to Deferred Capital Revenue | 4,595,510 | 4,082,647 |
| Provincial Grants | 4,716,475 | 3,325,100 |
| Provincial Grants - Other | 152,831 | 138,463 |
| Other Capital | 78,538 | 227,624 |
| Investment Income | 29,141 | 23,265 |
| | 9,572,495 | 7,797,099 |
| Decrease: | | |
| Amortization of Deferred Capital Revenue | (4,196,213) | (4,111,488) |
| Transfer to Deferred Capital Revenue | (4,595,510) | (4,082,647) |
| Net changes for the year | 780,772 | (397,036) |
| Balance, end of year (includes work in progress) | \$ 108,175,846 | \$ 107,395,074 |

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, early retirement, retirement/severance, vacation, overtime and death benefits. Funding is provided when the benefits are paid and accordingly, there are no plan assets. Although no plan assets are uniquely identified, the School District has provided for the payment of these benefits.

| | 2019 | 2018 |
|---|--------------|--------------|
| Reconciliation of Accrued Benefit Obligation | | |
| Accrued Benefit Obligation – April 1 | \$ 3,598,327 | \$ 3,611,610 |
| Service Cost | 317,172 | 309,435 |
| Interest Cost | 101,954 | 101,989 |
| Benefit Payments | (281,027) | (307,185) |
| Actuarial (Gain) Loss | 178,707 | (117,522) |
| Accrued Benefit Obligation – March 31 | \$ 3,915,133 | \$ 3,598,327 |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 8 EMPLOYEE FUTURE BENEFITS *(Continued)*

| Reconciliation of Funded Status at End of Fiscal Year | 2019 | 2018 |
|--|----------------|----------------|
| Accrued Benefit Obligation – March 31 | \$ 3,915,133 | \$ 3,598,327 |
| Market Value of Plan Assets – March 31 | - | - |
| Funded Status – Surplus (Deficit) | (3,915,133) | (3,598,327) |
| Employer Contributions After Measurement Date | 82,880 | 23,145 |
| Benefits Expense After Measurement Date | (114,535) | (104,782) |
| Unamortized Net Actuarial (Gain) Loss | (339,947) | (534,811) |
| Accrued Benefit Asset (Liability) – June 30 | \$ (4,286,735) | \$ (4,214,775) |

| Reconciliation of Change in Accrued Benefit Liability | 2019 | 2018 |
|--|--------------|--------------|
| Accrued Benefit Liability – July 1 | \$ 4,214,775 | \$ 4,091,799 |
| Net expense for Fiscal Year | 412,723 | 409,434 |
| Employer Contributions | (340,763) | (286,458) |
| Accrued Benefit Liability – June 30 | \$ 4,286,735 | \$ 4,214,775 |

| Components of Net Benefit Expense | 2019 | 2018 |
|---|------------|------------|
| Service Cost | \$ 327,201 | \$ 311,369 |
| Interest Cost | 101,679 | 101,980 |
| Amortization of Net Actuarial (Gain)/Loss | (16,157) | (3,915) |
| Net Benefit Expense | \$ 412,723 | \$ 409,434 |

The significant actuarial assumptions adopted for measuring the School District’s accrued benefit obligations are:

| | | |
|------------------------------------|-------------------|-------------------|
| Discount Rate – April 1 | 2.75% | 2.75% |
| Discount Rate – March 31 | 2.50% | 2.75% |
| Long Term Salary Growth – April 1 | 2.50% + seniority | 2.50% + seniority |
| Long Term Salary Growth – March 31 | 2.50% + seniority | 2.50% + seniority |
| EARSL – March 31 | 9.4 | 9.6 |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 9 CAPITAL LEASE OBLIGATIONS

The School District has two leases for equipment (with terms of forty-five months). The School District also has one lease (with a term of fourteen years) for a thermal energy plant. This lease has a buyout option based on the market value at the end of the agreement. The leases bear interest rates averaging 4.26% with average monthly principal and interest payments of \$57,730.

Repayments are due as follows:

| | |
|---|----------------------------|
| 2020 | \$ 613,271 |
| 2021 | 613,271 |
| 2022 | 613,271 |
| 2023 | 569,297 |
| 2024 | 430,505 |
| Thereafter | <u>3,874,541</u> |
| Total minimum lease payments | <u>\$ 6,714,156</u> |
| Less amounts representing interest | <u>(1,515,313)</u> |
| Present value of net minimum capital lease payments | <u>\$ 5,198,843</u> |

Total interest on leases for the year was \$231,127 (2018: \$211,500).

The School District has been involved in a BC Utilities Commission (BCUC) regulatory process with the provider of its thermal energy plant over interpretational differences around the rate in the plant's contract. The provider applied to the Commission for a rate which would result in an increased cost of energy to the School District over the remaining term of the contract. The BCUC approved the provider's application on April 16, 2019 with an effective date of July 1, 2019, including a retroactive adjustment for the rate differential since the inception of the contract. The retroactive adjustment, estimated at \$5.46m, has been recognized as a liability as at June 30, 2019 and is payable by the School District on an annual basis over the remaining life of the contract.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

| | Net Book Value 2019 | Net Book Value 2018 |
|--|------------------------|------------------------|
| | \$ | \$ |
| Sites | 10,714,525 | 10,714,525 |
| Buildings | 121,346,350 | 120,995,891 |
| Buildings - Capital Lease | 4,196,355 | 4,489,808 |
| Buildings - Work in Progress | 97,275 | 563,888 |
| Furniture & Equipment | 3,065,455 | 3,065,752 |
| Furniture & Equipment - Capital Lease | 417,144 | 621,182 |
| Furniture & Equipment - Work in Progress | 102,536 | 34,529 |
| Vehicles | 1,271,761 | 1,343,091 |
| Vehicles - Capital Lease | 51,655 | 92,047 |
| Computer Software | 204,106 | 306,473 |
| Computer Software - Work in Progress | 40,208 | - |
| Computer Equipment | 2,367,928 | 3,694,013 |
| Computer Equipment - Work in Progress | 237,150 | - |
| TOTAL | 144,112,448 | 145,921,199 |

June 30, 2019

| COST | Balance at July 1, 2018 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2019 |
|--|----------------------------|------------------|--------------------|--------------------|-----------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | 10,714,525 | | | | 10,714,525 |
| Buildings | 226,523,000 | | | 5,029,672 | 231,552,672 |
| Buildings - Capital Lease | 5,869,062 | | | | 5,869,062 |
| Buildings - Work in Progress | 563,888 | 4,563,059 | | (5,029,672) | 97,275 |
| Furniture & Equipment | 4,356,773 | 219,555 | (228,367) | 143,720 | 4,491,681 |
| Furniture & Equipment - Capital Lease | 1,319,326 | | | | 1,319,326 |
| Furniture & Equipment - Work in Progress | 34,529 | 211,727 | | (143,720) | 102,536 |
| Vehicles | 1,709,394 | 117,455 | (35,937) | | 1,790,912 |
| Vehicles - Capital Lease | 582,379 | | | | 582,379 |
| Computer Software | 561,145 | | (171,561) | 9,862 | 399,446 |
| Computer Software - Work in Progress | - | 50,070 | | (9,862) | 40,208 |
| Computer Hardware | 8,412,018 | | (2,927,411) | 356,319 | 5,840,926 |
| Computer Hardware - Work in Progress | - | 593,469 | | (356,319) | 237,150 |
| TOTAL | 260,646,039 | 5,755,335 | (3,363,276) | - | 263,038,098 |

| Amortization | Balance at July 1, 2018 | Additions | Disposals | Balance at June 30, 2019 |
|---------------------------------------|----------------------------|------------------|--------------------|-----------------------------|
| | \$ | \$ | \$ | \$ |
| Buildings | 105,527,109 | 4,679,213 | | 110,206,322 |
| Buildings - Capital Lease | 1,379,254 | 293,453 | | 1,672,707 |
| Furniture & Equipment | 1,291,021 | 363,572 | (228,367) | 1,426,226 |
| Furniture & Equipment - Capital Lease | 698,144 | 204,038 | | 902,182 |
| Vehicles | 366,303 | 188,785 | (35,937) | 519,151 |
| Vehicles - Capital Lease | 490,332 | 40,392 | | 530,724 |
| Computer Software | 254,672 | 112,229 | (171,561) | 195,340 |
| Computer Hardware | 4,718,005 | 1,682,404 | (2,927,411) | 3,472,998 |
| TOTAL | 114,724,840 | 7,564,086 | (3,363,276) | 118,925,650 |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2018

| COST | Balance at July 1, 2017 | Additions | Disposals | Transfers (WIP) | Balance at June 30, 2018 |
|--|------------------------------------|------------------|------------------|----------------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Sites | 10,714,525 | | | | 10,714,525 |
| Buildings | 222,645,063 | | | 3,877,937 | 226,523,000 |
| Buildings - Capital Lease | 5,869,062 | | | | 5,869,062 |
| Buildings - Work in Progress | 138,704 | 4,303,121 | | (3,877,937) | 563,888 |
| Furniture & Equipment | 3,415,604 | 1,236,897 | (295,728) | | 4,356,773 |
| Furniture & Equipment - Capital Lease | 1,319,326 | | | | 1,319,326 |
| Furniture & Equipment - Work in Progress | 4,643 | 29,886 | | | 34,529 |
| Vehicles | 1,682,968 | 312,508 | (286,082) | | 1,709,394 |
| Vehicles - Capital Lease | 582,379 | | | | 582,379 |
| Computer Software | 541,329 | | (53,931) | 73,747 | 561,145 |
| Computer Software - Work in Progress | - | 73,747 | | (73,747) | - |
| Computer Hardware | 7,460,164 | 83,761 | (24,196) | 892,289 | 8,412,018 |
| Computer Hardware - Work in Progress | 56,471 | 835,818 | | (892,289) | - |
| TOTAL | 254,430,238 | 6,875,738 | (659,937) | - | 260,646,039 |

| Amortization | Balance at July 1, 2017 | Additions | Disposals | Balance at June 30, 2018 |
|---------------------------------------|------------------------------------|------------------|------------------|-------------------------------------|
| | \$ | \$ | \$ | \$ |
| Buildings | 100,914,039 | 4,613,070 | | 105,527,109 |
| Buildings - Capital Lease | 1,085,801 | 293,453 | | 1,379,254 |
| Furniture & Equipment | 1,245,572 | 341,177 | (295,728) | 1,291,021 |
| Furniture & Equipment - Capital Lease | 565,828 | 132,316 | | 698,144 |
| Vehicles | 484,088 | 168,297 | (286,082) | 366,303 |
| Vehicles - Capital Lease | 432,094 | 58,238 | | 490,332 |
| Computer Software | 200,337 | 108,266 | (53,931) | 254,672 |
| Computer Hardware | 3,250,168 | 1,492,033 | (24,196) | 4,718,005 |
| TOTAL | 108,177,927 | 7,206,850 | (659,937) | 114,724,840 |

- Contributed tangible capital assets

Additions to buildings and furniture include the following contributed tangible capital assets:

| | 2019 | 2018 |
|---------------------------------------|-----------|------------|
| PAC & Municipality Funded Playgrounds | \$ 51,407 | \$ 272,896 |

- Buildings – work in progress having a value of \$477,169 (2018: \$598,417) have not been amortized. Amortization of these assets will commence when the asset is put into service.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 11 EMPLOYEE PENSION PLANS

The School District and its employees contribute to the Teachers' Pension Plan and Municipal Pension Plan (jointly trustee pension plans). The boards of trustees for these plans, representing plan members and employers, are responsible for administering the pension plans, including investing assets and administering benefits. The plans are multi-employer defined benefit pension plans. Basic pension benefits are based on a formula. As at December 31, 2017, the Teachers' Pension Plan has about 46,000 active members and approximately 38,000 retired members. As of December 31, 2017, the Municipal Pension Plan has about 197,000 active members, including approximately 24,000 from school districts.

Every three years, an actuarial valuation is performed to assess the financial position of the plans and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plans. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plans. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent actuarial valuation of the Teachers' Pension Plan as at December 31, 2017, indicated a \$1,656 million surplus for basic pension benefits on a going concern basis. As a result of the 2017 basic account actuarial valuation surplus, plan enhancements and contribution rate adjustments were made; the remaining \$644 million surplus was transferred to the rate stabilization account.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rate remained unchanged.

The School District paid \$13,658,421 for employer contributions to the plans for the year ended June 30, 2019 (2018: \$14,470,443).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2020, with results available in 2021. The next valuation for the Municipal Pension Plan will be as at December 31, 2018, with results available in 2019.

Employers participating in the plans record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plans record accrued liabilities and accrued assets for each plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plans.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the Operating, Special Purpose and Capital funds for the year ended June 30, 2019, were as follows:

- **Capital Lease Principal:** A transfer to the Capital Fund of \$382,144 consisting of \$380,917 from the Operating Fund and \$1,227 from Special Purpose Funds covered the 2018/19 short-term principal portion of the School District's capital leases.
- **Capital Lease Interest:** A transfer in the amount of \$231,127 consisting of \$230,805 from the Operating Fund and \$322 from Special Purpose Funds to the Capital Fund was made for the payment of capital lease interest.
- **Purchase of Capital Assets:** Transfers in the amount of \$259,591 from the Operating Fund were made to the Capital Fund for the purchase of capital items, including computer hardware, electronic equipment, furniture and equipment and vehicles.
- **Capital Projects:** Transfers in the amount of \$900,234 consisting of \$811,678 from the Operating Fund and \$88,556 from Special Purpose Funds were made to the Capital Fund. These funds paid for building, computer hardware, software, furniture and equipment.
- **Capital Expenses:** A transfer in the amount of \$13,970 from the Operating Fund was made to the Capital Fund for a capital project technology optimization review.

NOTE 13 RELATED PARTY TRANSACTIONS

The School District is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

NOTE 14 CONTRACTUAL OBLIGATIONS

The School District has a commitment of \$1.595 million for equipment and roofing projects over the next 12 months.

NOTE 15 CONTINGENT LIABILITIES

- (a) In the ordinary course of operations, the School District has legal proceedings brought against it and provisions have been included in liabilities where appropriate. It is the opinion of management that final determination of these claims will not have a material effect on the financial position or operations of the School District.
- (b) As per a directive from the Ministry of Education, any funding for Remedy with the Classroom Enhancement Fund requires an agreement for payout with the School District's Teachers association. No agreement was in place at June 30, 2019 and the amount and likelihood of a payout are not measureable.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 16 BUDGET FIGURES

Budget figures included in the financial statements are audited. The figures reflect the amended annual budget were approved by the Board February 26, 2019. The School District elected to present the amended annual budget as it reflects a budget based on funding a result of final enrollment numbers versus estimated annual projects.

| | 2019 ORIGINAL BUDGET | 2019 AMENDED BUDGET |
|---|-------------------------------------|------------------------------------|
| REVENUES | | |
| Provincial Grants | | |
| Provincial Grants - Ministry of Education | \$ 151,785,058 | \$ 154,382,344 |
| Provincial Grants - Other | 898,488 | 877,139 |
| Federal Grants | 923,149 | 947,974 |
| Tuition | 8,828,547 | 11,620,625 |
| Other Revenue | 6,820,506 | 7,319,206 |
| Rentals and Leases | 695,375 | 695,375 |
| Investment Income | 514,700 | 819,700 |
| Amortization of Deferred Capital Revenue | 4,224,657 | 4,111,488 |
| Total Revenue | <u>174,690,480</u> | <u>180,773,851</u> |
| EXPENSES | | |
| Instruction | 147,281,694 | 151,688,285 |
| District Administration | 4,591,940 | 4,877,746 |
| Operations and Maintenance | 24,131,718 | 24,331,415 |
| Transportation and Housing | 1,139,121 | 1,121,557 |
| Debt Services | 229,198 | 230,804 |
| Total Expense | <u>177,373,671</u> | <u>182,249,807</u> |
| Deficit for the year | <u>\$ (2,683,191)</u> | <u>\$ (1,475,956)</u> |

NOTE 17 EXPENSE BY OBJECT

| | 2019 | 2018 |
|-----------------------|------------------------------|------------------------------|
| Salaries and benefits | \$ 154,231,853 | \$ 147,218,368 |
| Services and supplies | 28,654,008 | 21,464,220 |
| Interest | 231,127 | 211,500 |
| Amortization | 7,564,086 | 7,206,850 |
| Total | <u>\$ 190,681,074</u> | <u>\$ 176,100,938</u> |



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board:

Restrictions due to the nature of constraint, including contractual obligations, donated funds, and funds received for specific initiatives that do not meet the criteria of Special Purpose Fund.

| | | |
|---------------------------|----------------|---------|
| • Contractual Obligations | \$ 118,770 | |
| • Donor Named Funds | 96,386 | |
| • Ed Plan | 109,391 | |
| • Other | <u>326,439</u> | 650,986 |

| | |
|--|-----------|
| Restrictions due to Senior Management identified potential unusual expenses of a non-recurring nature. | 4,583,795 |
|--|-----------|

Restrictions due to operations spanning the school-year, including school budget balances, funds required to complete in-progress projects, year-end purchase order commitments, funding for technology, equipment replacement and capital projects.

| | | |
|--|---------------|------------------|
| • School & Dept. Surplus/Carry Forward | \$1,293,338 | |
| • Operating Projects in Progress | 2,673,872 | |
| • Technology, Utilities, Equipment & Capital | 4,720,876 | |
| • Purchase Order Commitments | <u>71,445</u> | <u>8,759,531</u> |
| | | \$ 13,994,312 |

| | |
|--------------------------------|------------------|
| Unrestricted Operating Surplus | <u>1,554,117</u> |
|--------------------------------|------------------|

| | |
|---------------------------------------|----------------------|
| Total Available for Future Operations | <u>\$ 15,548,429</u> |
|---------------------------------------|----------------------|

NOTE 19 ECONOMIC DEPENDENCE

The operations of the School District are dependent on continued funding from the Ministry of Education and various governmental agencies to carry out its programs. These financial statements have been prepared on a going concern basis.

NOTE 20 RISK MANAGEMENT

The School District has exposure to the following risks from its use of financial instruments: credit risk, market risk and liquidity risk.

The Board ensures that the School District has identified its risks and ensures that management monitors and controls them.

a) Credit risk:

Credit risk is the risk of financial loss to an institution if a customer or counterparty to a financial instrument fails to meet its contractual obligations. Such risks arise principally from certain financial assets held consisting of cash, amounts receivable and investments.

The School District is exposed to credit risk in the event of non-performance by a debtor. This risk is mitigated as most amounts receivable are due from the Province and are collectible.

It is management's opinion that the School District is not exposed to significant credit risk associated with its cash deposits and investments as they are placed in recognized British Columbia institutions and the School District invests solely in the Province's Central Deposit Program.

Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk is comprised of currency risk and interest rate risk.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. It is management's opinion that the School District is not exposed to significant currency risk, as amounts held and purchases made in foreign currency are insignificant.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The School District is exposed to interest rate risk through its investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program.

b) Liquidity risk:

Liquidity risk is the risk that the School District will not be able to meet its financial obligations as they become due.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019**

NOTE 20 RISK MANAGEMENT *(Continued)*

c) Liquidity risk *(Continued)*:

The School District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations and anticipated investing activities to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the School District's reputation.

Risk Management and insurance services for all School Districts in British Columbia are provided by the Risk Management Branch of the Ministry of Finance.

NOTE 21 SUPPLEMENTARY CASH FLOW INFORMATION

| | 2019 | | | | 2018 |
|-------------------------------|----------------|----------------------|--------------|--------------|------------|
| | Operating Fund | Special Purpose Fund | Capital Fund | Total | Total |
| Interest Received | \$ 923,671 | 24,032 | 62,641 | \$ 1,010,344 | \$ 646,124 |
| Interest Paid - Capital Lease | | | 231,127 | \$ 231,127 | \$ 211,500 |

School District No. 37 (Delta)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2019

| | Operating Fund | Special Purpose Fund | Capital Fund | 2019 Actual | 2018 Actual |
|---|--------------------|-------------------------|--------------------|--------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Accumulated Surplus (Deficit), beginning of year | 17,031,693 | | 34,585,479 | 51,617,172 | 47,238,785 |
| Changes for the year | | | | | |
| Surplus (Deficit) for the year | 213,697 | 90,105 | (3,550,329) | (3,246,527) | 4,378,387 |
| Interfund Transfers | | | | | |
| Tangible Capital Assets Purchased | (259,591) | | 259,591 | - | |
| Tangible Capital Assets - Work in Progress | (811,678) | (88,556) | 900,234 | - | |
| Local Capital | (13,970) | | 13,970 | - | |
| Other | (611,722) | (1,549) | 613,271 | - | |
| Net Changes for the year | (1,483,264) | - | (1,763,263) | (3,246,527) | 4,378,387 |
| Accumulated Surplus (Deficit), end of year - Statement 2 | 15,548,429 | - | 32,822,216 | 48,370,645 | 51,617,172 |

School District No. 37 (Delta)

Schedule of Operating Operations

Year Ended June 30, 2019

Schedule 2 (Unaudited)

| | 2019 Budget \$ | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 143,334,649 | 144,618,032 | 139,815,638 |
| Other | 696,139 | 915,309 | 723,150 |
| Federal Grants | 936,476 | 980,006 | 964,616 |
| Tuition | 11,620,625 | 12,615,771 | 12,528,509 |
| Other Revenue | 1,765,406 | 2,761,027 | 2,746,345 |
| Rentals and Leases | 695,375 | 733,254 | 774,732 |
| Investment Income | 779,000 | 957,739 | 620,903 |
| Total Revenue | 159,827,670 | 163,581,138 | 158,173,893 |
| Expenses | | | |
| Instruction | 136,144,923 | 136,727,150 | 130,330,968 |
| District Administration | 4,469,959 | 4,649,773 | 4,212,958 |
| Operations and Maintenance | 16,276,021 | 20,946,201 | 15,432,147 |
| Transportation and Housing | 1,121,557 | 1,044,317 | 1,147,675 |
| Total Expense | 158,012,460 | 163,367,441 | 151,123,748 |
| Operating Surplus (Deficit) for the year | 1,815,210 | 213,697 | 7,050,145 |
| Budgeted Appropriation (Retirement) of Surplus (Deficit) | 472,017 | | |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | (161,288) | (259,591) | (329,914) |
| Tangible Capital Assets - Work in Progress | (1,500,687) | (811,678) | (1,049,368) |
| Local Capital | (13,530) | (13,970) | (13,970) |
| Other | (611,722) | (611,722) | (621,698) |
| Total Net Transfers | (2,287,227) | (1,696,961) | (2,014,950) |
| Total Operating Surplus (Deficit), for the year | - | (1,483,264) | 5,035,195 |
| Operating Surplus (Deficit), beginning of year | | 17,031,693 | 11,996,498 |
| Operating Surplus (Deficit), end of year | | 15,548,429 | 17,031,693 |
| Operating Surplus (Deficit), end of year | | | |
| Internally Restricted | | 13,994,312 | 15,477,576 |
| Unrestricted | | 1,554,117 | 1,554,117 |
| Total Operating Surplus (Deficit), end of year | | 15,548,429 | 17,031,693 |

School District No. 37 (Delta)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2019

| | 2019 Budget \$ | 2019 Actual \$ | 2018 Actual \$ |
|--|----------------------|----------------------|----------------------|
| Provincial Grants - Ministry of Education | | | |
| Operating Grant, Ministry of Education | 141,103,237 | 141,580,749 | 136,659,422 |
| ISC/LEA Recovery | (413,859) | (362,190) | (413,859) |
| Other Ministry of Education Grants | | | |
| Pay Equity | 2,171,545 | 2,171,545 | 2,171,545 |
| Funding for Graduated Adults | 230,400 | 407,673 | 400,035 |
| Transportation Supplement | 41,933 | 41,933 | 41,933 |
| Economic Stability Dividend | 125,000 | 175,977 | 93,780 |
| Return of Administrative Savings | | | 690,188 |
| Carbon Tax Grant | 60,700 | 81,900 | 75,017 |
| Employer Health Tax Grant | | 388,829 | |
| Strategic Priorities - Mental Health Grant | | 31,000 | |
| Foundation Skills Assessment | 15,693 | 21,693 | 15,693 |
| Other Grants | | | 5,000 |
| Teacher Extended Health Plan | | 77,423 | 76,884 |
| MyEd BC | | 1,500 | |
| Total Provincial Grants - Ministry of Education | 143,334,649 | 144,618,032 | 139,815,638 |
| Provincial Grants - Other | 696,139 | 915,309 | 723,150 |
| Federal Grants | 936,476 | 980,006 | 964,616 |
| Tuition | | | |
| Summer School Fees | 179,000 | 243,563 | 215,855 |
| Continuing Education | 751,430 | 626,592 | 738,865 |
| International and Out of Province Students | 9,971,288 | 10,938,239 | 10,851,092 |
| Academy Tuition Fees | 718,907 | 807,377 | 722,697 |
| Total Tuition | 11,620,625 | 12,615,771 | 12,528,509 |
| Other Revenues | | | |
| Other School District/Education Authorities | 40,000 | 42,248 | 57,801 |
| LEA Funding from First Nations | 413,859 | 362,190 | 413,859 |
| Miscellaneous | | | |
| Instructional Cafeteria | 330,000 | 366,036 | 363,461 |
| Municipal Grant-Crossing Guards | 102,412 | 103,456 | 102,412 |
| Admin Fees | 43,500 | 56,325 | 43,500 |
| Teacher Training | 192,630 | 250,615 | 233,039 |
| Academies - Other | 101,800 | 114,872 | 127,841 |
| International - Other | 285,306 | 1,053,415 | 1,016,033 |
| Miscellaneous | 255,899 | 411,870 | 388,399 |
| Total Other Revenue | 1,765,406 | 2,761,027 | 2,746,345 |
| Rentals and Leases | 695,375 | 733,254 | 774,732 |
| Investment Income | 779,000 | 957,739 | 620,903 |
| Total Operating Revenue | 159,827,670 | 163,581,138 | 158,173,893 |

School District No. 37 (Delta)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object

Year Ended June 30, 2019

| | 2019 Budget | 2019 Actual | 2018 Actual |
|-------------------------------------|--------------------|--------------------|----------------|
| | \$ | \$ | \$ |
| Salaries | | | |
| Teachers | 75,262,003 | 75,615,786 | 71,830,537 |
| Principals and Vice Principals | 8,591,521 | 8,714,211 | 8,270,898 |
| Educational Assistants | 11,640,444 | 11,813,047 | 10,870,229 |
| Support Staff | 11,410,455 | 11,412,764 | 11,203,782 |
| Other Professionals | 3,283,432 | 3,111,259 | 2,983,372 |
| Substitutes | 4,254,184 | 4,313,482 | 4,296,142 |
| Total Salaries | 114,442,039 | 114,980,549 | 109,454,960 |
| Employee Benefits | 27,997,416 | 28,276,572 | 27,231,580 |
| Total Salaries and Benefits | 142,439,455 | 143,257,121 | 136,686,540 |
| Services and Supplies | | | |
| Services | 4,864,978 | 5,504,353 | 4,662,360 |
| Student Transportation | 1,377,839 | 1,337,345 | 1,354,738 |
| Professional Development and Travel | 705,702 | 708,076 | 724,426 |
| Rentals and Leases | 211,798 | 43,479 | 94,532 |
| Dues and Fees | 153,206 | 196,266 | 188,692 |
| Insurance | 340,001 | 312,268 | 321,259 |
| Supplies | 6,103,308 | 4,712,741 | 5,349,227 |
| Utilities | 1,816,173 | 7,295,792 | 1,741,974 |
| Total Services and Supplies | 15,573,005 | 20,110,320 | 14,437,208 |
| Total Operating Expense | 158,012,460 | 163,367,441 | 151,123,748 |

School District No. 37 (Delta)

Operating Expense by Function, Program and Object
Year Ended June 30, 2019

| | 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 | 53,438,353 | 1,092,137 | 406,740 | 56,756 | | 2,585,891 | 57,579,877 |
| 1.03 Career Programs | 532,122 | | 216,671 | | | 17,492 | 766,285 |
| 1.07 Library Services | 1,803,128 | 2,871 | | 69,009 | | 110,080 | 1,985,088 |
| 1.08 Counselling | 2,646,678 | | | | | | 2,646,678 |
| 1.10 Special Education | 12,082,286 | 415,621 | 10,172,895 | 139,770 | 4,742 | 685,638 | 23,500,952 |
| 1.30 English Language Learning | 1,937,144 | 218,143 | 197,529 | | | 54,998 | 2,407,814 |
| 1.31 Aboriginal Education | 444,312 | 59,602 | 127,816 | 6,554 | | 3,515 | 641,799 |
| 1.41 School Administration | | 6,047,335 | | 2,619,007 | 13,178 | 118,387 | 8,797,907 |
| 1.60 Summer School | 337,380 | | | | | 15,304 | 352,684 |
| 1.61 Continuing Education | 377,811 | 256,076 | 13,781 | 204,754 | 94,430 | 13,258 | 960,110 |
| 1.62 International and Out of Province Students | 1,437,966 | 503,222 | 227,947 | 512,062 | 78,259 | 38,359 | 2,797,815 |
| 1.64 Other | 570,438 | 119,204 | 449,668 | 227,416 | 6,231 | 102,999 | 1,475,956 |
| Total Function 1 | 75,607,618 | 8,714,211 | 11,813,047 | 3,835,328 | 196,840 | 3,745,921 | 103,912,965 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | | | | 51,126 | 745,145 | | 796,271 |
| 4.40 School District Governance | | | | | 189,067 | | 189,067 |
| 4.41 Business Administration | | | | 695,989 | 1,140,142 | 6,308 | 1,842,439 |
| Total Function 4 | - | - | - | 747,115 | 2,074,354 | 6,308 | 2,827,777 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | | | | 326,493 | 771,028 | 13,696 | 1,111,217 |
| 5.50 Maintenance Operations | 8,168 | | | 6,122,128 | 52,544 | 312,555 | 6,495,395 |
| 5.52 Maintenance of Grounds | | | | 379,348 | | 164,341 | 543,689 |
| 5.56 Utilities | | | | | | | - |
| Total Function 5 | 8,168 | - | - | 6,827,969 | 823,572 | 490,592 | 8,150,301 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | | | | 2,352 | 16,493 | | 18,845 |
| 7.70 Student Transportation | | | | | | 70,661 | 70,661 |
| Total Function 7 | - | - | - | 2,352 | 16,493 | 70,661 | 89,506 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 75,615,786 | 8,714,211 | 11,813,047 | 11,412,764 | 3,111,259 | 4,313,482 | 114,980,549 |

School District No. 37 (Delta)

Operating Expense by Function, Program and Object
Year Ended June 30, 2019

| | Total Salaries | Employee Benefits | Total Salaries and Benefits | Services and Supplies | 2019 Actual | 2019 Budget | 2018 Actual |
|---|--------------------|-------------------|-----------------------------|-----------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1 Instruction | | | | | | | |
| 1.02 Regular Instruction | 57,579,877 | 14,454,560 | 72,034,437 | 2,712,059 | 74,746,496 | 73,908,350 | 73,234,815 |
| 1.03 Career Programs | 766,285 | 193,017 | 959,302 | 54,436 | 1,013,738 | 1,035,214 | 1,034,952 |
| 1.07 Library Services | 1,985,088 | 465,933 | 2,451,021 | 71,195 | 2,522,216 | 2,629,059 | 2,493,128 |
| 1.08 Counselling | 2,646,678 | 594,584 | 3,241,262 | 5,468 | 3,246,730 | 3,225,782 | 3,112,309 |
| 1.10 Special Education | 23,500,952 | 5,756,746 | 29,257,698 | 1,110,209 | 30,367,907 | 30,252,064 | 27,094,422 |
| 1.30 English Language Learning | 2,407,814 | 579,681 | 2,987,495 | 18,627 | 3,006,122 | 3,046,183 | 2,831,712 |
| 1.31 Aboriginal Education | 641,799 | 137,555 | 779,354 | 100,256 | 879,610 | 931,242 | 735,612 |
| 1.41 School Administration | 8,797,907 | 1,990,079 | 10,787,986 | 182,520 | 10,970,506 | 10,814,786 | 10,349,007 |
| 1.60 Summer School | 352,684 | 56,194 | 408,878 | 13,141 | 422,019 | 386,030 | 448,526 |
| 1.61 Continuing Education | 960,110 | 226,992 | 1,187,102 | 235,428 | 1,422,530 | 1,361,432 | 1,326,722 |
| 1.62 International and Out of Province Students | 2,797,815 | 673,098 | 3,470,913 | 1,458,287 | 4,929,200 | 5,557,534 | 4,479,767 |
| 1.64 Other | 1,475,956 | 316,883 | 1,792,839 | 1,407,237 | 3,200,076 | 2,997,247 | 3,189,996 |
| Total Function 1 | 103,912,965 | 25,445,322 | 129,358,287 | 7,368,863 | 136,727,150 | 136,144,923 | 130,330,968 |
| 4 District Administration | | | | | | | |
| 4.11 Educational Administration | 796,271 | 163,708 | 959,979 | 190,694 | 1,150,673 | 1,101,911 | 1,098,173 |
| 4.40 School District Governance | 189,067 | 7,855 | 196,922 | 98,876 | 295,798 | 297,033 | 282,770 |
| 4.41 Business Administration | 1,842,439 | 431,017 | 2,273,456 | 929,846 | 3,203,302 | 3,071,015 | 2,832,015 |
| Total Function 4 | 2,827,777 | 602,580 | 3,430,357 | 1,219,416 | 4,649,773 | 4,469,959 | 4,212,958 |
| 5 Operations and Maintenance | | | | | | | |
| 5.41 Operations and Maintenance Administration | 1,111,217 | 269,871 | 1,381,088 | 470,094 | 1,851,182 | 1,913,555 | 1,779,861 |
| 5.50 Maintenance Operations | 6,495,395 | 1,819,041 | 8,314,436 | 2,525,348 | 10,839,784 | 11,280,419 | 10,719,875 |
| 5.52 Maintenance of Grounds | 543,689 | 131,845 | 675,534 | 126,753 | 802,287 | 1,034,565 | 997,768 |
| 5.56 Utilities | - | - | - | 7,452,948 | 7,452,948 | 2,047,482 | 1,934,643 |
| Total Function 5 | 8,150,301 | 2,220,757 | 10,371,058 | 10,575,143 | 20,946,201 | 16,276,021 | 15,432,147 |
| 7 Transportation and Housing | | | | | | | |
| 7.41 Transportation and Housing Administration | 18,845 | 3,286 | 22,131 | - | 22,131 | 21,080 | 32,395 |
| 7.70 Student Transportation | 70,661 | 4,627 | 75,288 | 946,898 | 1,022,186 | 1,100,477 | 1,115,280 |
| Total Function 7 | 89,506 | 7,913 | 97,419 | 946,898 | 1,044,317 | 1,121,557 | 1,147,675 |
| 9 Debt Services | | | | | | | |
| Total Function 9 | - | - | - | - | - | - | - |
| Total Functions 1 - 9 | 114,980,549 | 28,276,572 | 143,257,121 | 20,110,320 | 163,367,441 | 158,012,460 | 151,123,748 |

School District No. 37 (Delta)

Schedule of Special Purpose Operations

Year Ended June 30, 2019

Schedule 3 (Unaudited)

| | 2019 Budget \$ | 2019 Actual \$ | 2018 Actual \$ |
|---|----------------------|----------------------|----------------------|
| Revenues | | | |
| Provincial Grants | | | |
| Ministry of Education | 11,047,695 | 13,312,289 | 12,419,062 |
| Other | 181,000 | 217,465 | 183,610 |
| Federal Grants | 11,498 | | 13,502 |
| Other Revenue | 5,553,800 | 6,040,471 | 5,524,704 |
| Investment Income | 5,700 | 24,330 | 13,940 |
| Total Revenue | 16,799,693 | 19,594,555 | 18,154,818 |
| Expenses | | | |
| Instruction | 15,543,362 | 18,196,448 | 16,414,446 |
| District Administration | 407,787 | 564,446 | 504,362 |
| Operations and Maintenance | 848,544 | 743,556 | 626,062 |
| Total Expense | 16,799,693 | 19,504,450 | 17,544,870 |
| Special Purpose Surplus (Deficit) for the year | - | 90,105 | 609,948 |
| Net Transfers (to) from other funds | | | |
| Tangible Capital Assets Purchased | | | (6,777) |
| Tangible Capital Assets - Work in Progress | | (88,556) | (601,005) |
| Other | | (1,549) | (2,166) |
| Total Net Transfers | - | (90,105) | (609,948) |
| Total Special Purpose Surplus (Deficit) for the year | - | - | - |
| Special Purpose Surplus (Deficit), beginning of year | | | |
| Special Purpose Surplus (Deficit), end of year | | - | - |

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

| | Annual Facility Grant | Learning Improvement Fund | Scholarships and Bursaries | Service Delivery Transformation | School Generated Funds | Strong Start | Ready, Set, Learn | OLEP | CommunityLINK |
|---|-----------------------------|---------------------------------|----------------------------------|---------------------------------------|------------------------------|-----------------|-------------------------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | | 33,536 | 269,917 | 15,619 | 2,652,469 | 3,010 | | | |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 614,944 | 541,099 | | | | 224,000 | 58,800 | 263,526 | 561,998 |
| Provincial Grants - Other | | | | | | | | | |
| Other | | | 7,900 | | 5,715,154 | | | | |
| Investment Income | 13,353 | 1,662 | 5,716 | | | | | | 1,528 |
| | 628,297 | 542,761 | 13,616 | - | 5,715,154 | 224,000 | 58,800 | 263,526 | 563,526 |
| Less: Allocated to Revenue | 547,039 | 546,332 | 37,263 | 1,245 | 5,812,001 | 227,010 | 58,800 | 263,526 | 563,526 |
| Recovered | | | | | | | | | |
| Deferred Revenue, end of year | 81,258 | 29,965 | 246,270 | 14,374 | 2,555,622 | - | - | - | - |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 533,686 | 544,670 | | 1,245 | | 227,010 | 58,800 | 263,526 | 561,998 |
| Provincial Grants - Other | | | | | | | | | |
| Other Revenue | | | 34,397 | | 5,812,001 | | | | |
| Investment Income | 13,353 | 1,662 | 2,866 | | | | | | 1,528 |
| | 547,039 | 546,332 | 37,263 | 1,245 | 5,812,001 | 227,010 | 58,800 | 263,526 | 563,526 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | | | | | | 12,824 | 88,363 | |
| Principals and Vice Principals | | | | | | | | | |
| Educational Assistants | | 422,383 | | | | 150,629 | | | 397,022 |
| Support Staff | 202,302 | | | | | | | | |
| Other Professionals | | | | | | | | | 32,637 |
| Substitutes | | | | | | 10,226 | 12,555 | 12,293 | |
| | 202,302 | 422,383 | - | - | - | 160,855 | 25,379 | 100,656 | 429,659 |
| Employee Benefits | 39,825 | 123,949 | | | | 52,438 | 4,631 | 22,591 | 111,801 |
| Services and Supplies | 249,950 | | 37,263 | 1,245 | 5,812,001 | 13,717 | 28,790 | 140,279 | 22,066 |
| | 492,077 | 546,332 | 37,263 | 1,245 | 5,812,001 | 227,010 | 58,800 | 263,526 | 563,526 |
| Net Revenue (Expense) before Interfund Transfers | 54,962 | - | - | - | - | - | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets - Work in Progress | (54,962) | | | | | | | | |
| Other | | | | | | | | | |
| | (54,962) | - | - | - | - | - | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

| | Classroom Enhancement Fund - Overhead | Classroom Enhancement Fund - Staffing | Classroom Enhancement Fund - Remedies | Community Schools Partnership | New Horizons for Seniors | PRP Assessment Unit | Enh.Settlement Workers in Schls (ESWIS) | Youth Train in Trades | Ntwks Inq & Inv/ Aborig.Enh.Schls (NOII/AESN) |
|---|---|---|---|-------------------------------------|--------------------------------|---------------------------|---|--------------------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Deferred Revenue, beginning of year | 96,849 | | 842,582 | | 11,498 | | 117,681 | 75,082 | 148,602 |
| Add: Restricted Grants | | | | | | | | | |
| Provincial Grants - Ministry of Education | 861,798 | 6,004,187 | 2,144,252 | | | 3,078,867 | | | 25,000 |
| Provincial Grants - Other | | | | | | | | 63,200 | 100,808 |
| Other | | | | 50,000 | | | | | 218,993 |
| Investment Income | | | | | | | | | 4,921 |
| | 861,798 | 6,004,187 | 2,144,252 | 50,000 | - | 3,078,867 | - | 63,200 | 349,722 |
| Less: Allocated to Revenue | 861,798 | 6,004,187 | 1,159,792 | 50,000 | - | 3,071,335 | 18,168 | 79,366 | 293,167 |
| Recovered | 96,849 | | 842,582 | | | | | | |
| Deferred Revenue, end of year | - | - | 984,460 | - | 11,498 | 7,532 | 99,513 | 58,916 | 205,157 |
| Revenues | | | | | | | | | |
| Provincial Grants - Ministry of Education | 861,798 | 6,004,187 | 1,159,792 | | | 3,071,335 | | | 24,242 |
| Provincial Grants - Other | | | | | | | 18,168 | 79,366 | 119,931 |
| Other Revenue | | | | 50,000 | | | | | 144,073 |
| Investment Income | | | | | | | | | 4,921 |
| | 861,798 | 6,004,187 | 1,159,792 | 50,000 | - | 3,071,335 | 18,168 | 79,366 | 293,167 |
| Expenses | | | | | | | | | |
| Salaries | | | | | | | | | |
| Teachers | | 4,881,632 | 248,260 | | | 1,098,436 | 2,190 | 11,279 | |
| Principals and Vice Principals | | | | | | 335,465 | | | |
| Educational Assistants | 476,529 | | | | | | 3,339 | | |
| Support Staff | 73,520 | | | | | 222,622 | | 32,424 | |
| Other Professionals | | | | 40,857 | | | | | |
| Substitutes | 140,757 | | | | | | | 155 | |
| | 690,806 | 4,881,632 | 248,260 | 40,857 | - | 1,656,523 | 5,529 | 43,858 | - |
| Employee Benefits | 130,507 | 1,122,555 | 52,174 | 9,143 | | 385,402 | 1,354 | 9,664 | |
| Services and Supplies | 40,485 | | 859,358 | | | 994,267 | 11,285 | 25,844 | 293,167 |
| | 861,798 | 6,004,187 | 1,159,792 | 50,000 | - | 3,036,192 | 18,168 | 79,366 | 293,167 |
| Net Revenue (Expense) before Interfund Transfers | - | - | - | - | - | 35,143 | - | - | - |
| Interfund Transfers | | | | | | | | | |
| Tangible Capital Assets - Work in Progress | | | | | | (33,594) | | | |
| Other | | | | | | (1,549) | | | |
| | - | - | - | - | - | (35,143) | - | - | - |
| Net Revenue (Expense) | - | - | - | - | - | - | - | - | - |

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2019

| | <u>TOTAL</u> |
|---|-------------------------|
| | \$ |
| Deferred Revenue, beginning of year | 4,266,845 |
| Add: Restricted Grants | |
| Provincial Grants - Ministry of Education | 14,378,471 |
| Provincial Grants - Other | 164,008 |
| Other | 5,992,047 |
| Investment Income | 27,180 |
| | <u>20,561,706</u> |
| Less: Allocated to Revenue | 19,594,555 |
| Recovered | 939,431 |
| Deferred Revenue, end of year | <u><u>4,294,565</u></u> |
| Revenues | |
| Provincial Grants - Ministry of Education | 13,312,289 |
| Provincial Grants - Other | 217,465 |
| Other Revenue | 6,040,471 |
| Investment Income | 24,330 |
| | <u>19,594,555</u> |
| Expenses | |
| Salaries | |
| Teachers | 6,342,984 |
| Principals and Vice Principals | 335,465 |
| Educational Assistants | 1,449,902 |
| Support Staff | 530,868 |
| Other Professionals | 73,494 |
| Substitutes | 175,986 |
| | <u>8,908,699</u> |
| Employee Benefits | 2,066,034 |
| Services and Supplies | 8,529,717 |
| | <u>19,504,450</u> |
| Net Revenue (Expense) before Interfund Transfers | <u>90,105</u> |
| Interfund Transfers | |
| Tangible Capital Assets - Work in Progress | (88,556) |
| Other | (1,549) |
| | <u>(90,105)</u> |
| Net Revenue (Expense) | <u><u>-</u></u> |

School District No. 37 (Delta)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2019

| | 2019 Budget | 2019 Actual | | | 2018 Actual |
|---|--------------------|--|------------------|--------------------|--------------------|
| | | Invested in Tangible Capital Assets | Local Capital | Fund Balance | |
| | \$ | \$ | \$ | \$ | \$ |
| Revenues | | | | | |
| Investment Income | 35,000 | | 62,641 | 62,641 | 39,126 |
| Amortization of Deferred Capital Revenue | 4,111,488 | 4,196,213 | | 4,196,213 | 4,111,488 |
| Total Revenue | 4,146,488 | 4,196,213 | 62,641 | 4,258,854 | 4,150,614 |
| Expenses | | | | | |
| Operations and Maintenance | | | 13,970 | 13,970 | 13,970 |
| Amortization of Tangible Capital Assets | | | | | |
| Operations and Maintenance | 7,206,850 | 7,564,086 | | 7,564,086 | 7,206,850 |
| Debt Services | | | | | |
| Capital Lease Interest | 230,804 | | 231,127 | 231,127 | 211,500 |
| Total Expense | 7,437,654 | 7,564,086 | 245,097 | 7,809,183 | 7,432,320 |
| Capital Surplus (Deficit) for the year | (3,291,166) | (3,367,873) | (182,456) | (3,550,329) | (3,281,706) |
| Net Transfers (to) from other funds | | | | | |
| Tangible Capital Assets Purchased | 161,288 | 259,591 | | 259,591 | 336,691 |
| Tangible Capital Assets - Work in Progress | 1,500,687 | 900,234 | | 900,234 | 1,650,373 |
| Local Capital | 13,530 | | 13,970 | 13,970 | 13,970 |
| Capital Lease Payment | 611,722 | | 613,271 | 613,271 | 623,864 |
| Total Net Transfers | 2,287,227 | 1,159,825 | 627,241 | 1,787,066 | 2,624,898 |
| Other Adjustments to Fund Balances | | | | | |
| Principal Payment | | | | | |
| Capital Lease | | 382,144 | (382,144) | - | |
| Total Other Adjustments to Fund Balances | | 382,144 | (382,144) | - | |
| Total Capital Surplus (Deficit) for the year | (1,003,939) | (1,825,904) | 62,641 | (1,763,263) | (656,808) |
| Capital Surplus (Deficit), beginning of year | | 34,464,317 | 121,162 | 34,585,479 | 35,242,287 |
| Capital Surplus (Deficit), end of year | | 32,638,413 | 183,803 | 32,822,216 | 34,585,479 |

School District No. 37 (Delta)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2019

| | Sites | Buildings | Furniture and Equipment | Vehicles | Computer Software | Computer Hardware | Total |
|--|-------------------|--------------------|----------------------------|------------------|----------------------|----------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost, beginning of year | 10,714,525 | 232,392,062 | 5,676,099 | 2,291,773 | 561,145 | 8,412,018 | 260,047,622 |
| Changes for the Year | | | | | | | |
| Increase: | | | | | | | |
| Purchases from: | | | | | | | |
| Deferred Capital Revenue - Other | | | 77,419 | | | | 77,419 |
| Operating Fund | | | 142,136 | 117,455 | | | 259,591 |
| Transferred from Work in Progress | | 5,029,672 | 143,720 | | 9,862 | 356,319 | 5,539,573 |
| | - | 5,029,672 | 363,275 | 117,455 | 9,862 | 356,319 | 5,876,583 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 228,367 | 35,937 | 171,561 | 2,927,411 | 3,363,276 |
| | - | - | 228,367 | 35,937 | 171,561 | 2,927,411 | 3,363,276 |
| Cost, end of year | 10,714,525 | 237,421,734 | 5,811,007 | 2,373,291 | 399,446 | 5,840,926 | 262,560,929 |
| Work in Progress, end of year | | 97,275 | 102,536 | | 40,208 | 237,150 | 477,169 |
| Cost and Work in Progress, end of year | 10,714,525 | 237,519,009 | 5,913,543 | 2,373,291 | 439,654 | 6,078,076 | 263,038,098 |
| Accumulated Amortization, beginning of year | | 106,906,363 | 1,989,165 | 856,635 | 254,672 | 4,718,005 | 114,724,840 |
| Changes for the Year | | | | | | | |
| Increase: Amortization for the Year | | 4,972,666 | 567,610 | 229,177 | 112,229 | 1,682,404 | 7,564,086 |
| Decrease: | | | | | | | |
| Deemed Disposals | | | 228,367 | 35,937 | 171,561 | 2,927,411 | 3,363,276 |
| | | - | 228,367 | 35,937 | 171,561 | 2,927,411 | 3,363,276 |
| Accumulated Amortization, end of year | | 111,879,029 | 2,328,408 | 1,049,875 | 195,340 | 3,472,998 | 118,925,650 |
| Tangible Capital Assets - Net | 10,714,525 | 125,639,980 | 3,585,135 | 1,323,416 | 244,314 | 2,605,078 | 144,112,448 |

School District No. 37 (Delta)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2019

| | Buildings | Furniture and Equipment | Computer Software | Computer Hardware | Total |
|--|----------------------|------------------------------------|------------------------------|------------------------------|-------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Work in Progress, beginning of year | 563,888 | 34,529 | | | 598,417 |
| Changes for the Year | | | | | |
| Increase: | | | | | |
| Deferred Capital Revenue - Bylaw | 4,364,953 | 126,007 | | | 4,490,960 |
| Deferred Capital Revenue - Other | | 25,000 | | 2,131 | 27,131 |
| Operating Fund | 141,917 | 60,720 | 40,208 | 568,833 | 811,678 |
| Special Purpose Funds | 56,189 | | 9,862 | 22,505 | 88,556 |
| | <u>4,563,059</u> | <u>211,727</u> | <u>50,070</u> | <u>593,469</u> | <u>5,418,325</u> |
| Decrease: | | | | | |
| Transferred to Tangible Capital Assets | 5,029,672 | 143,720 | 9,862 | 356,319 | 5,539,573 |
| | <u>5,029,672</u> | <u>143,720</u> | <u>9,862</u> | <u>356,319</u> | <u>5,539,573</u> |
| Net Changes for the Year | <u>(466,613)</u> | <u>68,007</u> | <u>40,208</u> | <u>237,150</u> | <u>(121,248)</u> |
| Work in Progress, end of year | <u>97,275</u> | <u>102,536</u> | <u>40,208</u> | <u>237,150</u> | <u>477,169</u> |

School District No. 37 (Delta)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2019

| | Bylaw Capital | Other Provincial | Other Capital | Total Capital |
|---|---------------------------|-------------------------|-------------------------|---------------------------|
| | \$ | \$ | \$ | \$ |
| Deferred Capital Revenue, beginning of year | 102,133,759 | 1,877,378 | 1,398,333 | 105,409,470 |
| Changes for the Year | | | | |
| Increase: | | | | |
| Transferred from Deferred Revenue - Capital Additions | | 26,012 | 51,407 | 77,419 |
| Transferred from Work in Progress | 4,932,327 | | 27,131 | 4,959,458 |
| | <u>4,932,327</u> | <u>26,012</u> | <u>78,538</u> | <u>5,036,877</u> |
| Decrease: | | | | |
| Amortization of Deferred Capital Revenue | 3,971,008 | 59,132 | 166,073 | 4,196,213 |
| | <u>3,971,008</u> | <u>59,132</u> | <u>166,073</u> | <u>4,196,213</u> |
| Net Changes for the Year | <u>961,319</u> | <u>(33,120)</u> | <u>(87,535)</u> | <u>840,664</u> |
| Deferred Capital Revenue, end of year | <u>103,095,078</u> | <u>1,844,258</u> | <u>1,310,798</u> | <u>106,250,134</u> |
| Work in Progress, beginning of year | 466,426 | | | 466,426 |
| Changes for the Year | | | | |
| Increase | | | | |
| Transferred from Deferred Revenue - Work in Progress | 4,490,960 | | 27,131 | 4,518,091 |
| | <u>4,490,960</u> | <u>-</u> | <u>27,131</u> | <u>4,518,091</u> |
| Decrease | | | | |
| Transferred to Deferred Capital Revenue | 4,932,327 | | 27,131 | 4,959,458 |
| | <u>4,932,327</u> | <u>-</u> | <u>27,131</u> | <u>4,959,458</u> |
| Net Changes for the Year | <u>(441,367)</u> | <u>-</u> | <u>-</u> | <u>(441,367)</u> |
| Work in Progress, end of year | <u>25,059</u> | <u>-</u> | <u>-</u> | <u>25,059</u> |
| Total Deferred Capital Revenue, end of year | <u>103,120,137</u> | <u>1,844,258</u> | <u>1,310,798</u> | <u>106,275,193</u> |

School District No. 37 (Delta)

Changes in Unspent Deferred Capital Revenue

Year Ended June 30, 2019

| | Bylaw Capital | MEd Restricted Capital | Other Provincial Capital | Land Capital | Other Capital | Total |
|---|------------------|------------------------------|--------------------------------|-----------------|------------------|------------------|
| Balance, beginning of year | \$ 235,574 | \$ 1,148,530 | \$ 134,670 | \$ - | \$ 404 | \$ 1,519,178 |
| Changes for the Year | | | | | | |
| Increase: | | | | | | |
| Provincial Grants - Ministry of Education | 4,716,475 | | | | | 4,716,475 |
| Provincial Grants - Other | | | 152,831 | | | 152,831 |
| Investment Income | | 29,141 | | | | 29,141 |
| Transfer project surplus to MEd Restricted (from) Bylaw | (256,789) | 256,789 | | | | - |
| Capital Assets from PAC and other external Non-Provincial Organizations | | | | | 51,407 | 51,407 |
| Work in Progress Donated by other external Non-Provincial Organizations | | | | | 27,131 | 27,131 |
| | 4,459,686 | 285,930 | 152,831 | - | 78,538 | 4,976,985 |
| Decrease: | | | | | | |
| Transferred to DCR - Capital Additions | | | 26,012 | | 51,407 | 77,419 |
| Transferred to DCR - Work in Progress | 4,490,960 | | | | 27,131 | 4,518,091 |
| | 4,490,960 | - | 26,012 | - | 78,538 | 4,595,510 |
| Net Changes for the Year | (31,274) | 285,930 | 126,819 | - | - | 381,475 |
| Balance, end of year | 204,300 | 1,434,460 | 261,489 | - | 404 | 1,900,653 |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

SCHEDULE OF DEBT

Information on all long term debt is included in Schedule 4 and in the Notes of the School District Audited Financial Statements.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

School District No.37 (Delta School District) has not given any guarantee or indemnity under the Guarantees and Indemnities Regulation.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|--------------------------------|---------------------------|-------------------|---------------------|------------------|
| ELECTED OFFICIALS | | | | |
| DIXON, LAURA J. | CHAIR | ELECTED OFFICIAL | 29,752 | 4,149 |
| REID, BRAMWELL B. | VICE-CHAIR | ELECTED OFFICIAL | 27,611 | 1,171 |
| WINDSOR, VALERIE L. | TRUSTEE | ELECTED OFFICIAL | 27,168 | 4,136 |
| KANAKOS, NICKOLAS | TRUSTEE | ELECTED OFFICIAL | 26,768 | 2,295 |
| BEARD, ERICA | TRUSTEE <i>(Incoming)</i> | ELECTED OFFICIAL | 18,320 | 2,033 |
| BOISVERT, DANIEL | TRUSTEE <i>(Incoming)</i> | ELECTED OFFICIAL | 18,320 | 1,384 |
| DOSANJH, JESSIE | TRUSTEE <i>(Incoming)</i> | ELECTED OFFICIAL | 18,320 | 1,436 |
| BENNETT, RHIANNON M. | TRUSTEE <i>(Outgoing)</i> | ELECTED OFFICIAL | 8,448 | 302 |
| MILAT, FABIAN A. | TRUSTEE <i>(Outgoing)</i> | ELECTED OFFICIAL | 5,909 | 53 |
| SAIP, DALE B. | TRUSTEE <i>(Outgoing)</i> | ELECTED OFFICIAL | 8,448 | 134 |
| TOTAL ELECTED OFFICIALS | | | \$ 189,067 | \$ 17,092 |

DETAILED EMPLOYEES EXCEEDING \$75,000

| | | | | |
|--------------------------|------------------------------|-------------------------|---------|--------|
| ABEL, KRISTY H. | COUNSELLOR | SECONDARY SCHOOL | 90,590 | - |
| ABERCROMBIE, CAROLE B. | TEACHER | ELEMENTARY SCHOOL | 78,617 | 84 |
| ADAMSON, IAIN | TEACHER | SECONDARY SCHOOL | 82,721 | 56 |
| ADAMSON, SANDRA | TEACHER | SECONDARY SCHOOL | 83,241 | - |
| AINGE, TERRY | PRINCIPAL | SECONDARY SCHOOL | 136,522 | 3,075 |
| AKERROYD, WILLIAM B. | TEACHER | ELEMENTARY SCHOOL | 84,223 | 261 |
| AKUNE, AARON S. | PRINCIPAL | SECONDARY SCHOOL | 136,252 | 808 |
| ALKEMA, LORRENNE C. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 108,543 | 544 |
| ALLAN, J. TODD | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| ALLNUTT, RODERICK | DIRECTOR | HUMAN RESOURCES | 155,158 | 11,317 |
| ALVANO, KRISTA L. | TEACHER | ELEMENTARY SCHOOL | 78,840 | 100 |
| ANDERSEN, MEGAN L. | TEACHER | ELEMENTARY SCHOOL | 82,406 | - |
| ANGELIDIS, JOANNA K. | DIRECTOR | LEARNING SERVICES | 171,200 | 21,869 |
| ANNANDALE, MICHAEL T. | VICE-PRINCIPAL | SECONDARY SCHOOL | 119,172 | 638 |
| ANNETT, DEIRDRE R. | * DIRECTOR <i>(Outgoing)</i> | INT'L STUDENT PROGRAM | 168,504 | 8,308 |
| ATCHISON, KAREN | TEACHER | ELEMENTARY SCHOOL | 82,451 | 8 |
| AUBEY, KAREN R. | TEACHER | ELEMENTARY SCHOOL | 82,212 | 30 |
| AUCCA RAMIREZ, ISRAEL D. | * MANAGER | INT'L STUDENT PROGRAM | 81,390 | 16,724 |
| BAIN, MARK | ASS'T MANAGER | FACILITY SERVICES | 82,550 | 244 |
| BAINES, SPENCER | TEACHER | SECONDARY SCHOOL | 77,386 | - |
| BALLANTYNE, SANDRA | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| BAMFORD, DOUGLAS E. | TEACHER | SECONDARY SCHOOL | 83,440 | - |
| BARBER, DARRYL S. | TEACHER | SECONDARY SCHOOL | 88,502 | - |
| BARKER, REBECCA A. | TEACHER | ELEMENTARY SCHOOL | 82,042 | - |
| BAUMAN, BRADLEY R. | ASS'T SUPERINTENDENT | SUPERINTENDENT'S OFFICE | 177,301 | 20,060 |
| BAYLEY, NATALIE L. | TEACHER | ELEMENTARY SCHOOL | 88,526 | 152 |
| BAZILEWICH, ANDREW J. | TEACHER | SECONDARY SCHOOL | 95,279 | 27 |
| BEAULIEU, JEANETTE A. | PRINCIPAL | SECONDARY SCHOOL | 136,252 | 325 |
| BENDLE, CAROLE | PATHOLOGIST (SLP) | LEARNING SERVICES | 90,320 | 1,814 |
| BENNETT, DAVID | TEACHER | SECONDARY SCHOOL | 90,320 | 67 |
| BENNETT, SARA K. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 120 |
| BENOIT, DANICK | TEACHER | SECONDARY SCHOOL | 86,830 | 314 |
| BERGMAN, CHRISTINE | TEACHER | SECONDARY SCHOOL | 88,530 | 14 |
| BHATTI, KAL K. | TEACHER | ELEMENTARY SCHOOL | 90,905 | 30 |
| BISSON, JUSTIN P. | TEACHER | SECONDARY SCHOOL | 96,797 | 20 |
| BJORNSON, JULIANNA S. | TEACHER | SECONDARY SCHOOL | 90,175 | 235 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|---------------------------|---------------------------|-------------------------|---------------------|-----------------|
| BLOUIN, TIANA | TEACHER | SECONDARY SCHOOL | 78,100 | - |
| BOCHEN, LINDSAY E. | TEACHER | SECONDARY SCHOOL | 88,005 | 8 |
| BOLDT, ANDREW | TEACHER | SECONDARY SCHOOL | 93,342 | - |
| BONIKOWSKY, MARK A. | TEACHER | SECONDARY SCHOOL | 99,379 | 467 |
| BONIKOWSKY, TIMOTHY J. | TEACHER | SECONDARY SCHOOL | 88,558 | - |
| BOURGEOIS, JEFFERY P. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 48 |
| BOUSSERSKA, DAFINKA | TEACHER | SECONDARY SCHOOL | 114,651 | - |
| BOYLE, MICHAEL S. | TEACHER | SECONDARY SCHOOL | 84,830 | - |
| BRADLEY, ARLENE G. | COUNSELLOR | LEARNING SERVICES | 96,117 | 655 |
| BRAID, NICOLE | PRINCIPAL | ELEMENTARY SCHOOL | 124,729 | 868 |
| BRIND, KRISTIN E. | TEACHER | ELEMENTARY SCHOOL | 81,611 | 88 |
| BRITTEN, LIANNE M. | TEACHER | PROV. OUTREACH PROG. | 97,756 | 17,674 |
| BROMLEY, CURTIS | MANAGER <i>(Incoming)</i> | INFORMATION TECH. SVCS. | 86,570 | 1,743 |
| BROMLEY, KELLY | TEACHER | ELEMENTARY SCHOOL | 88,853 | - |
| BROWN, MARK W. | TEACHER | SECONDARY SCHOOL | 87,044 | 20 |
| BROWN, RUTH D. | TEACHER | ELEMENTARY SCHOOL | 78,872 | 72 |
| BRUCKER, MARIE S. | TEACHER | ELEMENTARY SCHOOL | 89,026 | 132 |
| BRUGGE, ERICKA L. | TEACHER | ELEMENTARY SCHOOL | 91,482 | 111 |
| BRYAN, BRITT L. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 109,940 | 1,380 |
| BURGESS, DAN I. | TEACHER | SECONDARY SCHOOL | 107,667 | 693 |
| BURNETT, MONICA J. | TEACHER | ELEMENTARY SCHOOL | 81,603 | - |
| BURNS, STEPHEN G. | TEACHER | SECONDARY SCHOOL | 85,046 | 382 |
| BURR, PATRICIA L. | TEACHER | SECONDARY SCHOOL | 91,665 | 1,520 |
| BYE, LISA M. | TEACHER | SECONDARY SCHOOL | 76,767 | 831 |
| CADEZ, SANDRA M. | TEACHER | ELEMENTARY SCHOOL | 79,232 | - |
| CADIEUX, DIANE M. | TEACHER | ELEMENTARY SCHOOL | 85,135 | 91 |
| CALDERON RAMIREZ, RITA E. | TEACHER | ELEMENTARY SCHOOL | 89,539 | 19 |
| CAMPBELL, DAVID C. | TEACHER | SECONDARY SCHOOL | 111,726 | 89 |
| CAMPBELL, LYANNE R. | TEACHER | ELEMENTARY SCHOOL | 90,857 | 75 |
| CANIL, TREVOR A. | TEACHER | SECONDARY SCHOOL | 91,546 | - |
| CAPLAN, MICHELE R. | TEACHER | ELEMENTARY SCHOOL | 84,613 | - |
| CARLETON GAINES, TOSHI | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 97,490 | 2,352 |
| CERNY, JAN | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| CHAHAL, SATNAM | DISTR. PRINCIPAL | LEARNING SERVICES | 133,712 | 4,654 |
| CHALUS, NATALIE | PSYCHOLOGIST | LEARNING SERVICES | 97,486 | 875 |
| CHAMBERS, KYLE | PSYCHOLOGIST | PROV. OUTREACH PROG. | 75,302 | 19,848 |
| CHAN, SHERMAN | TEACHER | SECONDARY SCHOOL | 90,050 | - |
| CHAPMAN, VIKKI | PRINCIPAL | ELEMENTARY SCHOOL | 129,278 | 3,435 |
| CHARETTE, SUZIE | TEACHER | SECONDARY SCHOOL | 94,669 | 50 |
| CHAU, VAN A. | TEACHER | SECONDARY SCHOOL | 90,237 | - |
| CHERRY, TIFFANY L. | TEACHER | ELEMENTARY SCHOOL | 89,160 | 390 |
| CHICANOT, MICHELA | TEACHER | ELEMENTARY SCHOOL | 81,689 | 110 |
| CHOUFOUR, BART | TEACHER | SECONDARY SCHOOL | 86,196 | - |
| CHOY, NOAH T. | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| CHRIST, NICOLA | SECRETARY TREASURER | SEC. TREASURER'S OFFICE | 180,829 | 8,680 |
| CHUM, NIKI | TEACHER | SECONDARY SCHOOL | 75,056 | 38 |
| CIPRIANO, FRANCA | COUNSELLOR | SECONDARY SCHOOL | 92,664 | 14 |
| CLANCY, CLAIRE E. | DISTR. PRINCIPAL | LEARNING SERVICES | 129,405 | 4,609 |
| CLARKE, CONSUELO | TEACHER | SECONDARY SCHOOL | 94,691 | - |
| CLARKE, TODD D. | TEACHER | SECONDARY SCHOOL | 136,700 | 593 |
| CLAY, STEVEN D. | TEACHER | ELEMENTARY SCHOOL | 82,722 | - |
| CLOSE, IAN J. | VICE-PRINCIPAL | SECONDARY SCHOOL | 116,972 | 521 |
| COFLIN, JOHN | COUNSELLOR | LEARNING SERVICES | 95,847 | 15 |
| COHEN, GENNA | TEACHER | SECONDARY SCHOOL | 81,821 | 47 |
| COLIBABA, DEANNE | TEACHER | ELEMENTARY SCHOOL | 88,550 | 265 |
| COLLIER, SHERRI L. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 11 |
| COLLINS, DONALD C. | TEACHER | SECONDARY SCHOOL | 90,507 | - |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|----------------------------|----------------|-----------------------|---------------------|-----------------|
| COLLS, HEATHER J. | COUNSELLOR | SECONDARY SCHOOL | 82,711 | 78 |
| CONNOLLY, DARA M. | TEACHER | SECONDARY SCHOOL | 122,082 | - |
| COOPER, HEATHER | TEACHER | SECONDARY SCHOOL | 82,971 | - |
| COOPER, LUCY | TEACHER | SECONDARY SCHOOL | 90,350 | 75 |
| COPELAND, BONNIE | TEACHER | ELEMENTARY SCHOOL | 77,294 | - |
| COTTER, DALE S. | TEACHER | ELEMENTARY SCHOOL | 90,941 | 183 |
| COUWENBERGHS, DARLENE R. | TEACHER | SECONDARY SCHOOL | 95,019 | - |
| COWAN, JOHN | INSTRUCTOR | DELTA COMMUNITY COLL. | 90,453 | 24 |
| COWEN, DUNCAN E. | TEACHER | SECONDARY SCHOOL | 93,125 | - |
| COZENS, MEGHAN B. | TEACHER | ELEMENTARY SCHOOL | 90,595 | 19 |
| COZICAR, SHANNON P. | TEACHER | ELEMENTARY SCHOOL | 82,721 | - |
| CRAWFORD, BRADLEY D. | TEACHER | SECONDARY SCHOOL | 91,296 | 97 |
| CRAWFORD, JENNIFER L. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 8 |
| CREMA, LYNN P. | TEACHER | ELEMENTARY SCHOOL | 81,995 | - |
| CRESPO, NATALIE | TEACHER | ELEMENTARY SCHOOL | 89,084 | 228 |
| CRUZ, SHARON | TEACHER | ELEMENTARY SCHOOL | 90,149 | 172 |
| CRYDERMAN, LAWRENCE K. | PSYCHOLOGIST | LEARNING SERVICES | 97,486 | 585 |
| CULLEN, NOEMIA G. | TEACHER | SECONDARY SCHOOL | 87,503 | 44 |
| CUNNINGHAM, CAROL A. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 30 |
| DALGETTY, KEVIN | VICE-PRINCIPAL | SECONDARY SCHOOL | 90,451 | 1,543 |
| DANE, LAURINE E. | TEACHER | ELEMENTARY SCHOOL | 98,026 | 47 |
| D'AOUST, CLAIRE R. | COORDINATOR | LEARNING SERVICES | 92,153 | 2,643 |
| DARE, ELIZABETH | TEACHER | ELEMENTARY SCHOOL | 88,221 | 282 |
| DAVIS, NICOLE M. | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| DE PIERI, DAVID M. | TEACHER | SECONDARY SCHOOL | 94,522 | 613 |
| DEAN, VIRGINIA | TEACHER | SECONDARY SCHOOL | 95,356 | 23 |
| DECONTI, PETER A. | COORDINATOR | LEARNING SERVICES | 94,371 | 1,872 |
| DEMPSTER, TRACEY L. | TEACHER | SECONDARY SCHOOL | 87,448 | 500 |
| DEOL, ANTA K. | TEACHER | SECONDARY SCHOOL | 128,446 | 232 |
| DERODRA, SONAL | TEACHER | ELEMENTARY SCHOOL | 90,590 | 248 |
| DESY, NICOLE | TEACHER | ELEMENTARY SCHOOL | 83,633 | - |
| DETTLING, HEATHER M. | TEACHER | ELEMENTARY SCHOOL | 90,341 | 128 |
| DHALIWAL, JATINDER K. | TEACHER | SECONDARY SCHOOL | 88,005 | - |
| DHAMI, MICHELLE M. | TEACHER | SECONDARY SCHOOL | 81,074 | 50 |
| DHILLON, HARPREET K. | TEACHER | SECONDARY SCHOOL | 76,003 | 136 |
| DHILLON, JASVINDER K. | TEACHER | ELEMENTARY SCHOOL | 75,121 | - |
| DHILLON, SUKHY | TEACHER | ELEMENTARY SCHOOL | 87,531 | 35 |
| DIOMIS, WENDY L. | COUNSELLOR | SECONDARY SCHOOL | 93,882 | 23 |
| DOBROVOLNY, CHRIS J. | TEACHER | SECONDARY SCHOOL | 92,574 | - |
| DOCKERILL, HELEN P. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 29 |
| DOORNBOSCH, ANGELA | TEACHER | ELEMENTARY SCHOOL | 76,467 | 39 |
| DOP, ANGELA D. | TEACHER | SECONDARY SCHOOL | 94,925 | - |
| DOUANGCHANH, MARK | PRINCIPAL | ELEMENTARY SCHOOL | 126,596 | 783 |
| DOUANGCHANH, TRISHA E. | TEACHER | ELEMENTARY SCHOOL | 82,181 | 265 |
| DOUKAS, CONSTANTINA | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 97,040 | 2,480 |
| DOYLE, SHARON | TEACHER | SECONDARY SCHOOL | 82,596 | - |
| DRINNAN, MICHELLE L. | TEACHER | ELEMENTARY SCHOOL | 88,117 | 48 |
| DRYSDALE, LORI A. | TEACHER | ELEMENTARY SCHOOL | 81,911 | 90 |
| DUBE, CHRISTIANE M. | COUNSELLOR | LEARNING SERVICES | 94,072 | 490 |
| DUBOURT, CHRISTIE N. | TEACHER | ELEMENTARY SCHOOL | 88,275 | 88 |
| DUCKMANTON, RODNEY L. | MANAGER | MAINTENANCE SERVICES | 96,319 | 6,999 |
| DUDZIC, JANICE | TEACHER | ELEMENTARY SCHOOL | 88,545 | 30 |
| DULAY, ANDREA I. | TEACHER | SECONDARY SCHOOL | 90,523 | 122 |
| DUPUIS, DONALD | TEACHER | SECONDARY SCHOOL | 89,758 | 64 |
| EDGE-PARTINGTON, CHERYL D. | PRINCIPAL | ELEMENTARY SCHOOL | 122,054 | 1,056 |
| EDWORTHY, FAITH | TEACHER | ELEMENTARY SCHOOL | 83,363 | 354 |
| EGAN-OLSEN, SUZAN M. | TEACHER | SECONDARY SCHOOL | 82,393 | 41 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-----------------------|--------------------------------------|--------------------------|---------------------|-----------------|
| EICHORN, DEAN | VICE-PRINCIPAL | SECONDARY SCHOOL | 119,844 | 1,229 |
| ELKIN, JESSICA | TEACHER | ELEMENTARY SCHOOL | 76,546 | 2,312 |
| EMIGH, LINDA J. | TEACHER | ELEMENTARY SCHOOL | 82,921 | 390 |
| EMMETT, BRUCE J. | TEACHER | SECONDARY SCHOOL | 88,739 | - |
| EMOND, DONNA | PATHOLOGIST (SLP) | LEARNING SERVICES | 90,320 | 95 |
| ENGLAND, NANCY H. | TEACHER | ELEMENTARY SCHOOL | 82,721 | - |
| ERKER, KAREN L. | TEACHER | ELEMENTARY SCHOOL | 81,926 | 23 |
| EVANS, RYAN W. | TEACHER | SECONDARY SCHOOL | 94,800 | 14 |
| FARN DEN, TERRI L. | COORDINATOR | LEARNING SERVICES | 94,738 | 6,742 |
| FARYNA, KAREN N. | TEACHER | SECONDARY SCHOOL | 82,612 | - |
| FAST, JOY Y. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 278 |
| FAUST, ROBYN | DIRECTOR | FINANCE & MGMNT SERVICES | 131,275 | 4,331 |
| FENRICH, JAYNE | TEACHER | LEARNING SERVICES | 75,464 | 903 |
| FERNANDES, DAVID P. | TEACHER | SECONDARY SCHOOL | 87,757 | - |
| FERREIRA, LAURIE | TEACHER | ELEMENTARY SCHOOL | 88,545 | 8 |
| FILMER, STEPHEN S. | TEACHER | SECONDARY SCHOOL | 83,356 | - |
| FINAN, LAURA J. | TEACHER | ELEMENTARY SCHOOL | 88,005 | 19 |
| FINLAN, MICHELLE A. | TEACHER | SECONDARY SCHOOL | 79,561 | - |
| FORMOSA, PATRICIA A. | TEACHER | ELEMENTARY SCHOOL | 88,391 | - |
| FRASER, FIONA M. | TEACHER | ELEMENTARY SCHOOL | 80,472 | 706 |
| FRENCH, GUY A. | TEACHER | SECONDARY SCHOOL | 92,399 | - |
| FRIESEN, BRANDY L. | TEACHER | ELEMENTARY SCHOOL | 82,722 | 173 |
| FROH, THOMAS S. | TEACHER | SECONDARY SCHOOL | 75,747 | - |
| FULLER, TERI S. | TEACHER | ELEMENTARY SCHOOL | 88,534 | 39 |
| FUOCO, CHRISTOPHER V. | MANAGER | COMMUNITY SCHOOLS | 81,952 | - |
| FURTADO, ALLEN | TEACHER | ELEMENTARY SCHOOL | 82,721 | 8 |
| GADOWSKY, KAREN D. | TEACHER | SECONDARY SCHOOL | 90,590 | 24 |
| GALAZKA, DANIEL J. | DISTR. PRINCIPAL (<i>Outgoing</i>) | LEARNING SERVICES | 131,712 | 1,875 |
| GARBA, LINETTE | TEACHER | SECONDARY SCHOOL | 88,336 | - |
| GAULL, KEVAN | TEACHER | SECONDARY SCHOOL | 84,645 | 14 |
| GENUIST, PATRICK F. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 159 |
| GEORGE, CLAIRE E. | * VICE-PRINCIPAL | INT'L STUDENT PROGRAM | 95,013 | 4,463 |
| GEORGE, LIZY | TEACHER | SECONDARY SCHOOL | 78,460 | - |
| GHAG, SHERRY L. | PSYCHOLOGIST | LEARNING SERVICES | 97,570 | - |
| GIBBS, CAROLYN N. | PATHOLOGIST (SLP) | LEARNING SERVICES | 90,320 | 1,397 |
| GILL, KATHLEEN M. | TEACHER | SECONDARY SCHOOL | 82,482 | 24 |
| GILLIS, BONNIE C. | PATHOLOGIST (SLP) | PROV. OUTREACH PROG. | 85,069 | 16,278 |
| GILMOUR, NICOLETTE E. | TEACHER | ELEMENTARY SCHOOL | 83,941 | 17 |
| GLASS, JEREMY S. | TEACHER | SECONDARY SCHOOL | 90,590 | 917 |
| GLENNON, ELISA | TEACHER | SECONDARY SCHOOL | 94,126 | 15 |
| GOMEZ, MEL U. | FOREMAN | MAINTENANCE SERVICES | 80,104 | 1,154 |
| GONZALEZ, HEIDI M. | TEACHER | ELEMENTARY SCHOOL | 92,246 | 2,990 |
| GOODALE, JENNIFER A. | TEACHER | ELEMENTARY SCHOOL | 88,228 | 11 |
| GORDON, NANCY G. | ASS'T SUPERINTENDENT | SUPERINTENDENT'S OFFICE | 170,500 | 22,196 |
| GORHAM, MARGARET | TEACHER | ELEMENTARY SCHOOL | 86,414 | 64 |
| GOUGH, COLLEEN R. | TEACHER | ELEMENTARY SCHOOL | 88,275 | - |
| GRAHAM, DARRELL | TEACHER | SECONDARY SCHOOL | 88,545 | 235 |
| GRAHAM, JANE E. | TEACHER | ELEMENTARY SCHOOL | 78,950 | - |
| GRAHAM, MARISA C. | TEACHER | ELEMENTARY SCHOOL | 90,051 | - |
| GRAINGER, BARBARA L. | TEACHER | ELEMENTARY SCHOOL | 88,461 | 278 |
| GRANT, PHILIP | TEACHER | SECONDARY SCHOOL | 105,387 | - |
| GRANT, RONALD W. | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| GRANUM, MICHAEL C. | TEACHER | ELEMENTARY SCHOOL | 88,107 | - |
| GREENHALGH, ELAINE M. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 7,199 |
| GREGORY, STEPHANIE L. | TEACHER | ELEMENTARY SCHOOL | 81,864 | 86 |
| GREWAL, GURINDER | TEACHER | SECONDARY SCHOOL | 82,181 | - |
| GREWAL, RAVINDER | TEACHER | ELEMENTARY SCHOOL | 81,334 | - |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-----------------------|-----------------------|------------------------|---------------------|-----------------|
| GREWAL, SUMANDEEP | TEACHER | ELEMENTARY SCHOOL | 88,625 | 195 |
| GROUND, COLLEEN M. | TEACHER | ELEMENTARY SCHOOL | 89,920 | - |
| GUNNING, RHEA M. | TEACHER | SECONDARY SCHOOL | 94,738 | - |
| HACKER, JEFFREY D. | TEACHER | SECONDARY SCHOOL | 96,377 | - |
| HALEY, HARRY K. | TEACHER | SECONDARY SCHOOL | 88,545 | 14 |
| HALL, ANDREW W. | FOREMAN | MAINTENANCE SERVICES | 79,030 | 546 |
| HALL, RICHARD E. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 1,718 |
| HALL, SEAN M. | TEACHER | SECONDARY SCHOOL | 81,454 | 14 |
| HAMADE, BRYCE | TEACHER | SECONDARY SCHOOL | 82,304 | 25 |
| HAMILTON, CORRINE D. | * DISTR. COORDINATOR | INT'L STUDENT PROGRAM | 94,468 | 9,620 |
| HAMILTON, DANIELLE | TEACHER | SECONDARY SCHOOL | 82,451 | 195 |
| HAMILTON, NANCY | TEACHER | SECONDARY SCHOOL | 90,171 | 14 |
| HANLON, KERI | PRINCIPAL | ELEMENTARY SCHOOL | 122,099 | 8,017 |
| HANLY, JAYMIE A. | TEACHER | ELEMENTARY SCHOOL | 87,216 | 10 |
| HANSEN, PAIGE | DISTR. VICE-PRINCIPAL | CHOICE & ACADEMY PROG. | 119,712 | 8,434 |
| HARDMAN, ERIKA L. | TEACHER | SECONDARY SCHOOL | 90,320 | - |
| HARDMAN, JUDITH A. | TEACHER | ELEMENTARY SCHOOL | 81,864 | - |
| HARDY, MARGO R. | TEACHER | ELEMENTARY SCHOOL | 90,050 | 26 |
| HARKLEY, GRAHAM J. | TEACHER | SECONDARY SCHOOL | 88,545 | 21 |
| HARKLEY, SHARON W. | TEACHER | ELEMENTARY SCHOOL | 82,181 | 13 |
| HARMS, TAMARA L. | TEACHER | ELEMENTARY SCHOOL | 88,546 | 11 |
| HARNIK, SHARON L. | TEACHER | SECONDARY SCHOOL | 82,263 | - |
| HARRIS, ROSEMARY A. | TEACHER | ELEMENTARY SCHOOL | 82,897 | 20 |
| HARRISON, CARLEY | TEACHER | ELEMENTARY SCHOOL | 78,829 | 14 |
| HARRISON, LORRAINE M. | PRINCIPAL | ELEMENTARY SCHOOL | 129,368 | 402 |
| HASTINGS, JENNIFER | TEACHER | ELEMENTARY SCHOOL | 88,751 | 37 |
| HAY, CATHERINE E. | TEACHER | SECONDARY SCHOOL | 90,468 | - |
| HAYES, VALERIE | COUNSELLOR | SECONDARY SCHOOL | 90,050 | 14 |
| HAYNES, SUSAN C. | TEACHER | SECONDARY SCHOOL | 88,265 | - |
| HEIDEN, JENNIFER C. | TEACHER | SECONDARY SCHOOL | 76,247 | 168 |
| HENDERSON, BARRY W. | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| HEWITT, JUANITA K. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 32 |
| HICKLING, SALLY A. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 53 |
| HIGNELL, LISA F. | TEACHER | ELEMENTARY SCHOOL | 88,005 | 27 |
| HILL, JENNIFER H. | MANAGER | COMMUNICATIONS/SUPT. | 85,416 | 727 |
| HILL, ROBERT J. | TEACHER | SECONDARY SCHOOL | 83,038 | 14 |
| HIVES, LINDA | MANAGER | FINANCIAL SERVICES | 96,097 | 3,144 |
| HLINA, KIMBERLEY L. | TEACHER | SECONDARY SCHOOL | 114,135 | 472 |
| HO, TANYA | TEACHER | ELEMENTARY SCHOOL | 80,581 | 250 |
| HODGINS, JASON R. | COORDINATOR | LEARNING SERVICES | 92,693 | 3,619 |
| HOEPPNER, LINDA | TEACHER | ELEMENTARY SCHOOL | 90,590 | - |
| HOFFINGER, SHARON M. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 108,543 | 7,235 |
| HOGG, KAREN A. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 11 |
| HOGLUND, DAVID R. | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| HOLLANDS, NINA K. | TEACHER | SECONDARY SCHOOL | 90,590 | - |
| HOLT, LYNETTE J. | TEACHER | ELEMENTARY SCHOOL | 82,404 | 36 |
| HONG, SONNY | TEACHER | SECONDARY SCHOOL | 82,981 | 14 |
| HOPE, JAMES R. | PRINCIPAL | ELEMENTARY SCHOOL | 125,314 | 898 |
| HOPE, MAREVA | TEACHER | ELEMENTARY SCHOOL | 89,867 | 105 |
| HOPE, NADINE | TEACHER | ELEMENTARY SCHOOL | 88,336 | 553 |
| HOPKINSON, MARNE J. | PRINCIPAL | ELEMENTARY SCHOOL | 129,405 | 867 |
| HOSKINS, KAREN E. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 55 |
| HOULE, SHELLEY M. | TEACHER | ELEMENTARY SCHOOL | 82,429 | 287 |
| HOWLETT, ANNE L. | TEACHER | SECONDARY SCHOOL | 87,129 | 137 |
| HRABOVSKI, DOUGLAS | TEACHER | ELEMENTARY SCHOOL | 88,917 | - |
| HU, JUBILEE | TEACHER | SECONDARY SCHOOL | 81,726 | 18 |
| HUFF, DANA S. | TEACHER | SECONDARY SCHOOL | 84,934 | 97 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|------------------------|-----------------------|-----------------------|---------------------|-----------------|
| HUGHES, KAREN L. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 46 |
| HUNDAL, JESSE S. | TEACHER | SECONDARY SCHOOL | 94,933 | 22 |
| HUNT, IRINA H. | TEACHER | SECONDARY SCHOOL | 89,695 | 47 |
| HUNT, SHANNON D. | DISTR. ADMINISTRATOR | HUMAN RESOURCES | 119,844 | 3,210 |
| HUNTER, DALE A. | MANAGER | HUMAN RESOURCES | 96,097 | 111 |
| HUNTER, MARNIE J. | TEACHER | ELEMENTARY SCHOOL | 82,181 | 247 |
| HUNTER, MICHAEL | TEACHER | ELEMENTARY SCHOOL | 87,791 | - |
| IACHETTA, MICHAEL B. | TEACHER | SECONDARY SCHOOL | 106,073 | 107 |
| INGLIN, STACY | TEACHER | SECONDARY SCHOOL | 80,083 | - |
| JACOBS, BROOKE K. | TEACHER | SECONDARY SCHOOL | 92,279 | - |
| JACOBS, MICHELLE | TEACHER | ELEMENTARY SCHOOL | 82,452 | 129 |
| JACOBS, TRACY L. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 366 |
| JAFFER, SALMA | TEACHER | ELEMENTARY SCHOOL | 82,819 | 201 |
| JAIN, PARINITA | TEACHER | ELEMENTARY SCHOOL | 86,892 | 116 |
| JANG, WILLIAM W. | TEACHER | ELEMENTARY SCHOOL | 82,902 | 39 |
| JANZEN, CHARLENE H. | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| JASSAL, GURMEET G. | TEACHER | ELEMENTARY SCHOOL | 79,546 | 103 |
| JIMENEZ, JENNIFER M. | TEACHER | SECONDARY SCHOOL | 84,163 | 14 |
| JIWA, ASHIF | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 869 |
| JOBKE, TAMARA L. | TEACHER | SECONDARY SCHOOL | 88,107 | 2,405 |
| JOHNSON, TED E. | DIRECTOR | CONTINUING EDUCATION | 151,345 | 12,142 |
| JONES, ANDREA R. | TEACHER | ELEMENTARY SCHOOL | 88,005 | - |
| JONES, MICHELLE N. | TEACHER | ELEMENTARY SCHOOL | 82,926 | 30 |
| JOYCE, HEATHER M. | COUNSELLOR | LEARNING SERVICES | 95,847 | 815 |
| JUBINVILLE, DIANE M. | DISTR. VICE-PRINCIPAL | LEARNING SERVICES | 119,712 | 3,424 |
| JUNG, EVA | TEACHER | ELEMENTARY SCHOOL | 90,859 | 378 |
| KABA, SHAISTA S. | TEACHER | ELEMENTARY SCHOOL | 91,727 | 11 |
| KAILA, ANJEET | COUNSELLOR | SECONDARY SCHOOL | 90,052 | 14 |
| KAMASZEWSKI, PETER | TEACHER | ELEMENTARY SCHOOL | 88,545 | 8 |
| KANDOLA, BALBIR S. | TEACHER | ELEMENTARY SCHOOL | 77,422 | 80 |
| KANG, TANYA S. | TEACHER | SECONDARY SCHOOL | 82,352 | - |
| KARILA, CURTIS | TEACHER | SECONDARY SCHOOL | 95,322 | 14 |
| KARPLUK, DARREN R. | TEACHER | ELEMENTARY SCHOOL | 81,617 | 17 |
| KARPUN, DANIELA B. | TEACHER | SECONDARY SCHOOL | 92,153 | - |
| KAY, LAURIE | TEACHER | ELEMENTARY SCHOOL | 87,126 | 10 |
| KAY, SHARON E. | TEACHER | SECONDARY SCHOOL | 86,332 | - |
| KE, ROSA | TEACHER | ELEMENTARY SCHOOL | 86,234 | - |
| KENIS, VALERIE | TEACHER | SECONDARY SCHOOL | 91,456 | 14 |
| KENNEDY, ELIZABETH D. | TEACHER | SECONDARY SCHOOL | 86,698 | 159 |
| KERRIGAN, TERESA F. | TEACHER | ELEMENTARY SCHOOL | 82,181 | - |
| KHANGURA, SANJEET K. | TEACHER | SECONDARY SCHOOL | 94,315 | 94 |
| KIDD, DON B. | COORDINATOR | LEARNING SERVICES | 94,634 | 5,472 |
| KILPATRICK, KAREN J. | COUNSELLOR | SECONDARY SCHOOL | 90,050 | 75 |
| KING, WAYNE A. | TEACHER | SECONDARY SCHOOL | 82,631 | - |
| KINLIN, SHEILA M. | TEACHER | ELEMENTARY SCHOOL | 90,351 | 30 |
| KINNIS, CAROLYN R. | TEACHER | SECONDARY SCHOOL | 78,830 | 298 |
| KIRINCIC, RICHARD S. | VICE-PRINCIPAL | SECONDARY SCHOOL | 119,844 | 7,250 |
| KIRINCIC, TASHI | COORDINATOR | LEARNING SERVICES | 94,198 | 3,079 |
| KLASSEN, LINDA | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 113,675 | 1,782 |
| KLASSEN, NANCY J. | TEACHER | ELEMENTARY SCHOOL | 82,451 | - |
| KLASSEN, PATRICK D. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 112,750 | 474 |
| KLEM, JANE | INSTRUCTOR | DELTA COMMUNITY COLL. | 76,050 | 449 |
| KO, VANESSA | TEACHER | ELEMENTARY SCHOOL | 87,958 | 10 |
| KONDO, CHERYL G. | TEACHER | ELEMENTARY SCHOOL | 90,501 | - |
| KOORJEE, PALO | TEACHER | ELEMENTARY SCHOOL | 83,098 | 26 |
| KRAMER, JOYCE E. | TEACHER | ELEMENTARY SCHOOL | 82,766 | 25 |
| KRUCKENBERG, YVETTE M. | TEACHER | ELEMENTARY SCHOOL | 82,451 | - |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-------------------------|----------------|-----------------------|---------------------|-----------------|
| KUMAR, HARRY | MANAGER | FACILITY SERVICES | 95,953 | 5,959 |
| KUNG, JONATHAN C. | TEACHER | SECONDARY SCHOOL | 91,171 | 173 |
| KWASNICKI, JANN E. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 111,625 | 434 |
| KYLE, MORGAN L. | PRINCIPAL | SECONDARY SCHOOL | 136,523 | 530 |
| LAI, EDWIN P. | TEACHER | SECONDARY SCHOOL | 87,959 | 100 |
| LANDERS, SEAN S. | TEACHER | SECONDARY SCHOOL | 82,452 | 33 |
| LANE, MARIAN H. | TEACHER | ELEMENTARY SCHOOL | 88,004 | - |
| LAPPIN, JENNIFER M. | TEACHER | ELEMENTARY SCHOOL | 88,007 | - |
| LARRYANT, BERNARDUS | CONSULTANT | PROV. OUTREACH PROG. | 82,382 | 19,147 |
| LARSON, KRISTY M. | TEACHER | ELEMENTARY SCHOOL | 91,758 | 1,528 |
| LAVERY, SEAN T. | TEACHER | SECONDARY SCHOOL | 82,181 | - |
| LAZZER, JOHN | TEACHER | SECONDARY SCHOOL | 88,228 | - |
| LE BRUN, JESSICA L. | TEACHER | SECONDARY SCHOOL | 90,320 | 832 |
| LEE, JONATHAN S. | TEACHER | DISTRICT - MUSIC | 85,524 | 881 |
| LEROUX, CHARITY L. | TEACHER | SECONDARY SCHOOL | 94,085 | - |
| LEVENSTEIN, KENNETH J. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 910 |
| LEVEQUE, KAREN L. | TEACHER | ELEMENTARY SCHOOL | 88,922 | 27 |
| L'HEUREUX, ADAM L. | TEACHER | SECONDARY SCHOOL | 85,605 | - |
| LIM, SUSAN D. | COUNSELLOR | LEARNING SERVICES | 95,959 | 686 |
| LINGHAM, CAROL E. | TEACHER | SECONDARY SCHOOL | 93,202 | 69 |
| LOCHHEAD, RHONDA M. | COORDINATOR | LEARNING SERVICES | 77,075 | 6,508 |
| LOF, ANGIE S. | VICE-PRINCIPAL | CONTINUING EDUCATION | 107,843 | 3,428 |
| LOGIE, JANA | COORDINATOR | LEARNING SERVICES | 94,468 | 2,656 |
| LOISELLE, HEATHER S. | TEACHER | SECONDARY SCHOOL | 90,777 | - |
| LOODU, ROSY | TEACHER | ELEMENTARY SCHOOL | 91,507 | 144 |
| LOUIE, TRAVIS T. | TEACHER | ELEMENTARY SCHOOL | 77,266 | - |
| LOVAT, LINDA | TEACHER | ELEMENTARY SCHOOL | 82,451 | 74 |
| LUCKE, INGRID E. | TEACHER | SECONDARY SCHOOL | 88,535 | 469 |
| LUM, ANDREW R. | TEACHER | SECONDARY SCHOOL | 88,275 | 46 |
| LUM, LAURIE M. | TEACHER | LEARNING SERVICES | 107,026 | 238 |
| LUM, SIMON | TEACHER | SECONDARY SCHOOL | 90,578 | 50 |
| LUMSDON, KATHERINE L. | TEACHER | ELEMENTARY SCHOOL | 80,077 | - |
| LUNDIE, KELLI | TEACHER | ELEMENTARY SCHOOL | 87,826 | 354 |
| LUSSIER, CHRISTINA | COUNSELLOR | LEARNING SERVICES | 94,458 | 603 |
| MA, NORMAN | TEACHER | SECONDARY SCHOOL | 82,565 | 64 |
| MACDONALD, JESSICA A. | TEACHER | ELEMENTARY SCHOOL | 78,170 | 11 |
| MACDONALD, KIRAN R. | TEACHER | ELEMENTARY SCHOOL | 82,451 | - |
| MACFARLANE, KATHLEEN M. | TEACHER | SECONDARY SCHOOL | 90,680 | 69 |
| MACINTOSH, JOANNA E. | VICE-PRINCIPAL | SECONDARY SCHOOL | 116,625 | 715 |
| MACKAY, BARBARA | TEACHER | ELEMENTARY SCHOOL | 88,275 | 77 |
| MACKAY, LESLIE D. | ADMINISTRATOR | PROV. OUTREACH PROG. | 97,520 | 3,765 |
| MACLENNAN, NANCY J. | TEACHER | ELEMENTARY SCHOOL | 93,200 | 75 |
| MAEROV, GABE N. | TEACHER | ELEMENTARY SCHOOL | 87,046 | 40 |
| MAHIL, SURINDER K. | INSTRUCTOR | DELTA COMMUNITY COLL. | 82,795 | 24 |
| MALEK, KATHRYN | TEACHER | SECONDARY SCHOOL | 80,309 | - |
| MALONE, CINDY L. | TEACHER | SECONDARY SCHOOL | 91,327 | 202 |
| MANN, ANEET K. | TEACHER | ELEMENTARY SCHOOL | 78,764 | 159 |
| MANN, JASWINDER K. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 19 |
| MANN, JOHN | PRINCIPAL | ELEMENTARY SCHOOL | 126,591 | 1,739 |
| MANN, PAM K. | TEACHER | SECONDARY SCHOOL | 75,171 | - |
| MANSOUR, NADA Y. | TEACHER | SECONDARY SCHOOL | 90,716 | 100 |
| MARCAKIS, PENNY | TEACHER | ELEMENTARY SCHOOL | 88,125 | 10 |
| MARI, LANI K. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 64 |
| MARSHALL, SUSANNE J. | TEACHER | ELEMENTARY SCHOOL | 82,721 | - |
| MARTENS, JACOB W. | COORDINATOR | LEARNING SERVICES | 96,553 | 6,330 |
| MASSIE, PAUL T. | TEACHER | SECONDARY SCHOOL | 90,020 | 50 |
| MATHESON, STEPHANIE R. | TEACHER | ELEMENTARY SCHOOL | 90,051 | 30 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-----------------------|------------------|-------------------|---------------------|-----------------|
| MATTHEWS, DHANA | TEACHER | SECONDARY SCHOOL | 110,950 | - |
| MAUNDER, TARA L. | TEACHER | SECONDARY SCHOOL | 88,545 | 50 |
| MAURICE, BREA | TEACHER | ELEMENTARY SCHOOL | 86,421 | 38 |
| MCBURNEY, BROOKE S. | TEACHER | ELEMENTARY SCHOOL | 87,568 | 165 |
| MCCALLUM, JEFFREY S. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 907 |
| MCCLARY, SUSAN | TEACHER | ELEMENTARY SCHOOL | 77,306 | - |
| MCCORMICK, KEVIN F. | TEACHER | SECONDARY SCHOOL | 95,235 | 14 |
| MCCUTCHEON, LEANNE M. | TEACHER | SECONDARY SCHOOL | 78,468 | 157 |
| MCDONALD, KAREN | TEACHER | LEARNING SERVICES | 95,578 | 3,128 |
| MCDONALD, SHANNON | TEACHER | ELEMENTARY SCHOOL | 82,725 | - |
| MCDOWELL, ROBERT D. | TEACHER | SECONDARY SCHOOL | 86,929 | - |
| MCGANN, DIANE | TEACHER | LEARNING SERVICES | 89,384 | 1,935 |
| MCGILL, ANTOINETTE M. | TEACHER | ELEMENTARY SCHOOL | 83,468 | 11 |
| MCGREEVEY, KAREN J. | TEACHER | SECONDARY SCHOOL | 89,093 | 14 |
| MCGREGOR, KEVIN J. | TEACHER | SECONDARY SCHOOL | 80,982 | 15 |
| MCGRORY, THOMAS J. | PRINCIPAL | ELEMENTARY SCHOOL | 129,135 | 845 |
| MCKAY, JEANIE H. | TEACHER | SECONDARY SCHOOL | 92,112 | - |
| MCKAY, MATTHEW J. | TEACHER | SECONDARY SCHOOL | 101,030 | 14 |
| MCLACHLAN, SHANNON | TEACHER | ELEMENTARY SCHOOL | 90,320 | 19 |
| MCLEAN, SASHA | TEACHER | ELEMENTARY SCHOOL | 88,275 | 11 |
| MCLEOD, BRYNNE | TEACHER | ELEMENTARY SCHOOL | 86,679 | 17 |
| MCPHEDRAN, KALEY M. | COUNSELLOR | SECONDARY SCHOOL | 82,451 | 14 |
| MELAN, ELISA M. | TEACHER | ELEMENTARY SCHOOL | 84,041 | 200 |
| MESICH, RICHARD D. | PRINCIPAL | SECONDARY SCHOOL | 136,522 | 847 |
| MESSER, MARY M. | TEACHER | ELEMENTARY SCHOOL | 90,593 | 203 |
| MESSERSCHMIDT, MIKE | SAFETY OFFICER | HUMAN RESOURCES | 84,786 | 878 |
| MIAN, HAFEEZ A. | COUNSELLOR | SECONDARY SCHOOL | 90,402 | 383 |
| MICELI, PATRICIA A. | TEACHER | ELEMENTARY SCHOOL | 82,721 | - |
| MILLER, CASEY L. | TEACHER | SECONDARY SCHOOL | 94,800 | - |
| MILLER, DAVID E. | TEACHER | ELEMENTARY SCHOOL | 81,938 | 19 |
| MILLER, SHANNON | TEACHER | SECONDARY SCHOOL | 88,006 | 684 |
| MINHAS, HARJEET K. | TEACHER | SECONDARY SCHOOL | 76,245 | - |
| MISCHKE, PATRICIA | TEACHER | ELEMENTARY SCHOOL | 93,192 | - |
| MITTON, STEVEN N. | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| MOK, ANDREW | TEACHER | ELEMENTARY SCHOOL | 83,229 | 27 |
| MONDIN, MONICA M. | TEACHER | ELEMENTARY SCHOOL | 88,275 | - |
| MOOR, JANE | TEACHER | SECONDARY SCHOOL | 92,726 | - |
| MOORE, BROOKE L. | DISTR. PRINCIPAL | LEARNING SERVICES | 133,707 | 13,373 |
| MOORE, MARIJANE | COUNSELLOR | SECONDARY SCHOOL | 90,337 | 18 |
| MOORHEAD, MICHAEL W. | TEACHER | SECONDARY SCHOOL | 92,356 | - |
| MORE, MANDEEP | TEACHER | SECONDARY SCHOOL | 90,113 | - |
| MORLEY, NATASHA T. | TEACHER | ELEMENTARY SCHOOL | 88,953 | 8 |
| MORRISON, KATHLEEN | TEACHER | SECONDARY SCHOOL | 89,678 | 80 |
| MOTOHASHI, SACHIE | TEACHER | SECONDARY SCHOOL | 78,398 | 15 |
| MUNDY, C TOBIAS | TEACHER | SECONDARY SCHOOL | 90,320 | - |
| MUNKHAMHEUANG, DEBI | TEACHER | SECONDARY SCHOOL | 82,722 | - |
| MUNNS, ANNA K. | TEACHER | SECONDARY SCHOOL | 84,063 | 38 |
| MURRAY, ALISON N. | TEACHER | SECONDARY SCHOOL | 93,347 | 75 |
| MURRAY, JEANNETTA | TEACHER | ELEMENTARY SCHOOL | 82,181 | 14 |
| MURRELL, SHERYL L. | TEACHER | ELEMENTARY SCHOOL | 87,372 | - |
| MURRIN, PETER J. | TEACHER | ELEMENTARY SCHOOL | 83,584 | 19 |
| MUTER, DEBORAH M. | TEACHER | SECONDARY SCHOOL | 90,079 | 14 |
| MUTER, ROBERT A. | TEACHER | ELEMENTARY SCHOOL | 90,464 | 43 |
| MYNOTT, CASEY R. | TEACHER | SECONDARY SCHOOL | 79,958 | - |
| NABATA, MIYEKO | TEACHER | SECONDARY SCHOOL | 90,320 | - |
| NAGRA, BUPINDER K. | TEACHER | ELEMENTARY SCHOOL | 80,086 | 95 |
| NELMES, BONITA W. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 3,736 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|---------------------------|-----------------------------|-------------------------|---------------------|-----------------|
| NELSON, JANET R. | TEACHER | ELEMENTARY SCHOOL | 81,981 | 8 |
| NELSON, SCOTT | TEACHER | SECONDARY SCHOOL | 88,275 | - |
| NENNINGER, ROBERT | TEACHER | SECONDARY SCHOOL | 84,370 | - |
| NEUFELD, CHARLES R. | TEACHER | SECONDARY SCHOOL | 90,777 | - |
| NEUFELD, EMILY | TEACHER | SECONDARY SCHOOL | 78,101 | 10 |
| NEUFELD, LAUREN | TEACHER | SECONDARY SCHOOL | 76,987 | 95 |
| NG, GREGORY D. | TEACHER | ELEMENTARY SCHOOL | 90,745 | 56 |
| NIELSEN, LEATA A. | TEACHER | SECONDARY SCHOOL | 78,777 | 143 |
| NIELSEN, MICHELLE | TEACHER | ELEMENTARY SCHOOL | 88,275 | 76 |
| NIELSEN, NIELS B. | PRINCIPAL | ELEMENTARY SCHOOL | 123,640 | 2,515 |
| NIEMAR, CHRISTINE A. | TEACHER | SECONDARY SCHOOL | 94,531 | - |
| NIKAS, ELEN | TEACHER | SECONDARY SCHOOL | 88,545 | 360 |
| NIKIC, VLADIMIR | TEACHER | SECONDARY SCHOOL | 83,739 | 2,506 |
| NORTHCOTT, CAROLYN R. | TEACHER | LEARNING SERVICES | 90,320 | 1,066 |
| NOVIX, WESLEY J. | TEACHER | SECONDARY SCHOOL | 83,045 | - |
| NYZNIK, JOHN D. | TEACHER | ELEMENTARY SCHOOL | 83,197 | 17 |
| OBA-UNDERWOOD, GERALIE J. | TEACHER | SECONDARY SCHOOL | 91,311 | - |
| O'BRIEN, D.LOUISE | TEACHER | ELEMENTARY SCHOOL | 86,671 | 282 |
| OGER-BLACK, GWENAELLE | COORDINATOR | LEARNING SERVICES | 86,332 | 3,955 |
| OLIVER, CHRISTINE L. | TEACHER | SECONDARY SCHOOL | 88,856 | 172 |
| ONUWULU, AFAMDI M. | TEACHER | SECONDARY SCHOOL | 83,872 | - |
| OUELLETTE, SANDRA J. | COUNSELLOR | LEARNING SERVICES | 86,530 | 532 |
| PALMER, DANICA | PRINCIPAL | ELEMENTARY SCHOOL | 124,774 | 479 |
| PANDHER, BHUPINDER S. | TEACHER | ELEMENTARY SCHOOL | 88,522 | 30 |
| PANDHER, HARJEET S. | TEACHER | ELEMENTARY SCHOOL | 88,545 | - |
| PANNU, BYRON D. | TEACHER | SECONDARY SCHOOL | 90,840 | - |
| PAPIN, REECE E. | TEACHER | SECONDARY SCHOOL | 94,800 | 417 |
| PARASSIDIS, NIKI G. | TEACHER | ELEMENTARY SCHOOL | 78,551 | 19 |
| PARHAR, MANJIT M. | TEACHER | SECONDARY SCHOOL | 88,929 | - |
| PARK, MELINDA M. | TEACHER | ELEMENTARY SCHOOL | 82,336 | 104 |
| PARMAR, SUSAN | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 99,468 | 2,105 |
| PARROTT, STEVEN | TEACHER | ELEMENTARY SCHOOL | 79,993 | 11 |
| PARSONS, PAUL K. | MANAGER (<i>Outgoing</i>) | INFORMATION TECH. SVCS. | 100,347 | 1,527 |
| PAUL-MORRIS, ROBERT W. | COUNSELLOR | SECONDARY SCHOOL | 90,590 | 18 |
| PAVAO, JOHN M. | VICE-PRINCIPAL | SECONDARY SCHOOL | 119,844 | 875 |
| PAWLOWSKI, REBECCA | TEACHER | PROV. OUTREACH PROG. | 94,738 | 16,073 |
| PAYNE, CARL D. | TEACHER | SECONDARY SCHOOL | 92,063 | 682 |
| PEELING, DOUGLAS W. | TEACHER | SECONDARY SCHOOL | 76,071 | - |
| PENNY, DARRYL G. | TEACHER | ELEMENTARY SCHOOL | 91,816 | 123 |
| PETERS, JINNY C. | TEACHER | SECONDARY SCHOOL | 94,948 | - |
| PETERSON, JOANNE | TEACHER | ELEMENTARY SCHOOL | 88,545 | - |
| PHAM, JAYS T. | TEACHER | SECONDARY SCHOOL | 96,517 | 399 |
| PIERACCINI, SONIA | TEACHER | ELEMENTARY SCHOOL | 88,545 | 11 |
| PIKE, SCOTT B. | TEACHER | SECONDARY SCHOOL | 83,812 | - |
| PILLING, LORI R. | TEACHER | SECONDARY SCHOOL | 95,531 | - |
| PIXLEY, JOANNE M. | TEACHER | ELEMENTARY SCHOOL | 82,455 | 25 |
| PLATZER, STEPHEN E. | TEACHER | SECONDARY SCHOOL | 90,590 | 38 |
| POINTER, ALICIA M. | TEACHER | SECONDARY SCHOOL | 80,616 | - |
| POLLOCK, CYNTHIA L. | TEACHER | ELEMENTARY SCHOOL | 90,590 | 8 |
| POONI, RAJWANT | COUNSELLOR | SECONDARY SCHOOL | 92,664 | 385 |
| POONI, RAMNEEK | TEACHER | ELEMENTARY SCHOOL | 91,552 | 107 |
| POPOV, JULIE A. | TEACHER | SECONDARY SCHOOL | 75,389 | - |
| POTTER, LILY H. | PRINCIPAL | ELEMENTARY SCHOOL | 121,998 | 770 |
| POWELL, JOHN R. | TEACHER | SECONDARY SCHOOL | 105,654 | - |
| PREDDY, SCOTT E. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 116,140 | 1,643 |
| PRESTON, JASON | TEACHER | SECONDARY SCHOOL | 82,198 | - |
| PRICE, BRETT H. | TEACHER | ELEMENTARY SCHOOL | 82,451 | 40 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|----------------------------|----------------|----------------------|---------------------|-----------------|
| PUGSLEY, ROBIN M. | TEACHER | SECONDARY SCHOOL | 90,590 | 20 |
| QUAN, ALYSON N. | TEACHER | ELEMENTARY SCHOOL | 88,377 | 36 |
| RAMSAY, KAREN | TEACHER | ELEMENTARY SCHOOL | 86,955 | 25 |
| RANDHAWA, AVTAR S. | COUNSELLOR | SECONDARY SCHOOL | 90,590 | 27 |
| RAY, ZENA M. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 911 |
| RAYMOND, SYLVIE | TEACHER | ELEMENTARY SCHOOL | 82,340 | 139 |
| RECHLIN, AXEL | TEACHER | SECONDARY SCHOOL | 90,050 | - |
| REEFSCHLAGER, ROBERT G. | TEACHER | SECONDARY SCHOOL | 82,523 | 14 |
| REEL, TAJ S. | PRINCIPAL | ELEMENTARY SCHOOL | 129,405 | 1,774 |
| REID, JAMES B. | COUNSELLOR | LEARNING SERVICES | 95,836 | 550 |
| REID, KAREN G. | TEACHER | ELEMENTARY SCHOOL | 82,459 | 315 |
| REIFEL, SHARON G. | TEACHER | ELEMENTARY SCHOOL | 88,131 | 260 |
| REIMER, KAREN J. | TEACHER | SECONDARY SCHOOL | 80,523 | 32 |
| REISINGER, CINDY K. | TEACHER | ELEMENTARY SCHOOL | 88,545 | - |
| REITZ, ANDREA L. | TEACHER | ELEMENTARY SCHOOL | 88,292 | 112 |
| RENNER WALLACE, LINDSAY M. | TEACHER | ELEMENTARY SCHOOL | 88,290 | 18 |
| RENNIE, CHRISTINE | TEACHER | ELEMENTARY SCHOOL | 95,496 | 330 |
| RESHEF, ELAZAR | TEACHER | ELEMENTARY SCHOOL | 96,897 | - |
| RETALICK, KARIN E. | TEACHER | ELEMENTARY SCHOOL | 79,258 | 363 |
| RETALICK, RODDY J. | TEACHER | ELEMENTARY SCHOOL | 90,590 | - |
| RICHARDS, TANA | TEACHER | PROV. OUTREACH PROG. | 94,741 | 11,976 |
| RICHARDS, WILLIAM A. | COORDINATOR | LEARNING SERVICES | 102,317 | 8,089 |
| RICHTERS, ADRIENNE H. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 75 |
| RICKEY, ROBERT A. | COUNSELLOR | SECONDARY SCHOOL | 93,787 | 459 |
| RIETZE, GERALD W. | TEACHER | ELEMENTARY SCHOOL | 90,590 | 8 |
| ROBINSON, GEORGINA M. | PRINCIPAL | PROV. OUTREACH PROG. | 136,252 | 12,424 |
| ROBINSON, MARK A. | PRINCIPAL | SECONDARY SCHOOL | 124,567 | 919 |
| ROCHE, ALISON M. | TEACHER | SECONDMENT | 82,721 | 511 |
| RODER, JOAN T. | TEACHER | ELEMENTARY SCHOOL | 82,721 | - |
| ROGERS, JANET E. | TEACHER | SECONDARY SCHOOL | 91,183 | - |
| ROHWER, ERIN C. | TEACHER | SECONDARY SCHOOL | 94,738 | 18 |
| ROMANS, CATHERINE E. | TEACHER | ELEMENTARY SCHOOL | 90,050 | 75 |
| ROSENCRANS, TREVOR J. | TEACHER | SECONDARY SCHOOL | 91,932 | - |
| ROSS, DEVON A. | TEACHER | ELEMENTARY SCHOOL | 88,365 | 291 |
| ROSS, JENNIFER J. | TEACHER | ELEMENTARY SCHOOL | 84,366 | 64 |
| ROUKEMA, ROBYN H. | TEACHER | SECONDARY SCHOOL | 76,298 | - |
| SAHLI, RYAN K. | TEACHER | SECONDARY SCHOOL | 84,671 | 127 |
| SAKAKIBARA, MARK K. | TEACHER | SECONDARY SCHOOL | 94,738 | - |
| SALL, JASON | COUNSELLOR | SECONDARY SCHOOL | 88,235 | 18 |
| SALMON, MONIQUE C. | COUNSELLOR | SECONDARY SCHOOL | 92,124 | 50 |
| SAM, WALTER S. | TEACHER | ELEMENTARY SCHOOL | 88,275 | - |
| SAMRA, KALJIT | TEACHER | SECONDARY SCHOOL | 90,469 | - |
| SAMRA, MONICA K. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 11 |
| SANDBERG, LINDA F. | TEACHER | ELEMENTARY SCHOOL | 88,974 | 83 |
| SANDHU, DARSHAN K. | TEACHER | SECONDARY SCHOOL | 81,017 | - |
| SANDHU, GARY | TEACHER | SECONDARY SCHOOL | 78,213 | - |
| SCALES, LYNSEY | COORDINATOR | LEARNING SERVICES | 79,563 | 6,325 |
| SCARR, MARY ANN | TEACHER | ELEMENTARY SCHOOL | 82,181 | 39 |
| SCARR, ROBERT B. | VICE-PRINCIPAL | SECONDARY SCHOOL | 115,637 | 212 |
| SCHAEFERLE, QUENTIN D. | TEACHER | SECONDARY SCHOOL | 78,759 | - |
| SCHALK, NADIA A. | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| SHELLENBERG, DOUGLAS N. | TEACHER | SECONDARY SCHOOL | 88,275 | - |
| SCHIEBEL, CORINNA | TEACHER | SECONDARY SCHOOL | 84,678 | - |
| SCHIERER, JACQUIE L. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 113,675 | 3,194 |
| SCHLATTER, MARION | COUNSELLOR | SECONDARY SCHOOL | 90,320 | 85 |
| SCHMITZ, TAMARA J. | TEACHER | ELEMENTARY SCHOOL | 82,733 | 31 |
| SCHOFIELD, DEBORAH C. | TEACHER | ELEMENTARY SCHOOL | 82,451 | 11 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-----------------------------|-----------------------|-------------------------|---------------------|-----------------|
| SCHOFIELD, KRISTINE B. | TEACHER | ELEMENTARY SCHOOL | 89,005 | 13 |
| SCHULTZ, CHRISTA E. | TEACHER | ELEMENTARY SCHOOL | 89,458 | 275 |
| SCHULZ, LORI | TEACHER | ELEMENTARY SCHOOL | 88,671 | 260 |
| SEBULSKY, BRIGITTE B. | TEACHER | ELEMENTARY SCHOOL | 82,312 | 30 |
| SEGERS, ALEXANDRA C. | TEACHER | ELEMENTARY SCHOOL | 82,722 | 85 |
| SEIP, SHELLEY | TEACHER | SECONDARY SCHOOL | 77,709 | - |
| SERRES, AMY | TEACHER | SECONDARY SCHOOL | 94,956 | - |
| SERRES, LUCAS O. | TEACHER | SECONDARY SCHOOL | 86,659 | 14 |
| SHANTZ, JONATHAN G. | TEACHER | ELEMENTARY SCHOOL | 88,005 | 30 |
| SHARPE, COLIN A. | VICE-PRINCIPAL | SECONDARY SCHOOL | 117,242 | 2,938 |
| SHEPPARD, DOUG | SUPERINTENDENT | SUPERINTENDENT'S OFFICE | 227,859 | 21,651 |
| SHIRRAN, ALEX F. | TEACHER | SECONDARY SCHOOL | 95,234 | 20 |
| SIDHU, AMANDEEP K. | TEACHER | ELEMENTARY SCHOOL | 88,855 | 323 |
| SIDHU, HARJIT | TEACHER | ELEMENTARY SCHOOL | 81,765 | 30 |
| SIDHU, TEJINDER | TEACHER | SECONDARY SCHOOL | 85,339 | - |
| SIDNEY, MELANIE A. | TEACHER | ELEMENTARY SCHOOL | 88,337 | 51 |
| SIMPSON, KAREN E. | TEACHER | ELEMENTARY SCHOOL | 89,597 | - |
| SKINNER, SHEENA B. | TEACHER | ELEMENTARY SCHOOL | 82,451 | 26 |
| SLINN, JENNY | COORDINATOR | CONTINUING EDUCATION | 92,693 | 2,361 |
| SMALLEY, JILL M. | COUNSELLOR | LEARNING SERVICES | 87,134 | 248 |
| SMITH, DAVID | TEACHER | SECONDARY SCHOOL | 90,590 | 46 |
| SMITH, DAVID B. | TEACHER | ELEMENTARY SCHOOL | 80,090 | 94 |
| SMITH, MICHELLE M. | PRINCIPAL | ELEMENTARY SCHOOL | 129,135 | 539 |
| SOHAL, GURPAUL S. | TEACHER | SECONDARY SCHOOL | 99,268 | 1,400 |
| SOONG, TANIA C. | TEACHER | SECONDARY SCHOOL | 81,306 | - |
| SPILCHEN, TREVANA | TEACHER | SECONDARY SCHOOL | 102,411 | - |
| SPILLER, MELANIE J. | TEACHER | SECONDARY SCHOOL | 94,738 | 147 |
| STAFFORD, D GREGORY | TEACHER | ELEMENTARY SCHOOL | 90,590 | - |
| STARK, LESLIE | TEACHER | SECONDARY SCHOOL | 90,715 | - |
| STEC SKILLINGS, PATRICIA S. | TEACHER | ELEMENTARY SCHOOL | 90,866 | - |
| STEPHENSON, NEIL | DIRECTOR | LEARNING SERVICES | 156,509 | 12,541 |
| STEPHENSON, THANUJA | TEACHER | SECONDARY SCHOOL | 87,365 | - |
| STEVENS, EDDA | TEACHER | ELEMENTARY SCHOOL | 88,215 | 159 |
| STIELOW, TIMOTHY M. | TEACHER | SECONDARY SCHOOL | 79,873 | 44 |
| STREMEL, KRISTA M. | TEACHER | SECONDARY SCHOOL | 75,977 | - |
| STUART, IAN G. | TEACHER | ELEMENTARY SCHOOL | 82,451 | - |
| SUDEYKO, ALAN J. | TEACHER | SECONDARY SCHOOL | 88,545 | - |
| SULL, AMAR K. | TEACHER | LEARNING SERVICES | 77,414 | 1,635 |
| SWEENEY, BRENT C. | TEACHER | SECONDARY SCHOOL | 87,286 | 31 |
| SWEENEY, ROBIN B. | TEACHER | SECONDARY SCHOOL | 90,771 | - |
| SYMONDS, KAREN M. | * DIRECTOR (Incoming) | INT'L STUDENT PROGRAM | 142,434 | 62,946 |
| TADDEI, GUIDO | TEACHER | SECONDARY SCHOOL | 82,451 | - |
| TANG, MONICA M. | TEACHER | ELEMENTARY SCHOOL | 75,684 | 72 |
| TARDIF, SHANNON | TEACHER | ELEMENTARY SCHOOL | 82,707 | 405 |
| TARVES, L. MICHELLE | TEACHER | SECONDARY SCHOOL | 90,580 | 20 |
| TAYOB, SHIREEN | TEACHER | ELEMENTARY SCHOOL | 82,721 | 64 |
| TEE, SANDRA C. | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 110,480 | 7,893 |
| TEJA, ZUHRA | ADMINISTRATOR | PROV. OUTREACH PROG. | 94,057 | 4,167 |
| TENG, EINER | TEACHER | ELEMENTARY SCHOOL | 91,370 | 97 |
| TEREPOSKY, BILL T. | COORDINATOR | DELTA COMMUNITY COLL. | 138,213 | 333 |
| TESAN, ALANA H. | TEACHER | ELEMENTARY SCHOOL | 87,337 | 33 |
| THAULI, JOANNE F. | TEACHER | ELEMENTARY SCHOOL | 86,407 | 29 |
| THOMAS, DARYL N. | TEACHER | ELEMENTARY SCHOOL | 90,591 | - |
| THOMPSON, JANET | COORDINATOR | LEARNING SERVICES | 94,738 | 4,238 |
| THOMPSON, ROBERT J. | * PRINCIPAL | INT'L STUDENT PROGRAM | 129,278 | 20,308 |
| THOMSON, SONIA C. | TEACHER | ELEMENTARY SCHOOL | 90,590 | - |
| THORNSON, MARTA R. | TEACHER | ELEMENTARY SCHOOL | 92,958 | 279 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|-------------------------|---------------------------------|----------------------|---------------------|-----------------|
| TIVY, BRIAN W. | COORDINATOR (<i>Outgoing</i>) | LEARNING SERVICES | 83,159 | 1,884 |
| TOBIN, MOIRA J. | TEACHER | SECONDARY SCHOOL | 92,228 | - |
| TOPLASS, MARLENE A. | MANAGER | PAYROLL | 96,388 | 2,529 |
| TRINKA, IVANA M. | TEACHER | SECONDARY SCHOOL | 88,376 | 64 |
| TROTMAN, KERRIE L. | TEACHER | SECONDARY SCHOOL | 92,718 | - |
| TSOUGRIANIS, ANNA | TEACHER | ELEMENTARY SCHOOL | 82,451 | 8 |
| TSUI, KAREN A. | TEACHER | SECONDARY SCHOOL | 94,738 | - |
| TSUMURA, EMILY K. | TEACHER | ELEMENTARY SCHOOL | 81,770 | - |
| TURGEON, LUCE | TEACHER | SECONDARY SCHOOL | 94,738 | 480 |
| TURNER, LINDSEY C. | TEACHER | SECONDARY SCHOOL | 88,567 | 126 |
| TYE, JULIE | TEACHER | ELEMENTARY SCHOOL | 78,943 | 399 |
| UPPAL, RANBIR | TEACHER | ELEMENTARY SCHOOL | 75,027 | - |
| VAN EUNEN, KRISTIN M. | TEACHER | ELEMENTARY SCHOOL | 82,914 | 265 |
| VAN HEMERT, ELENI | TEACHER | ELEMENTARY SCHOOL | 82,766 | 149 |
| VAN SKIVER, DAWN M. | TEACHER | SECONDARY SCHOOL | 90,349 | 14 |
| VANDERWOOD, INGRID E. | TEACHER | SECONDARY SCHOOL | 84,562 | 4 |
| VASCONCELOS, ALICIA E. | TEACHER | ELEMENTARY SCHOOL | 88,786 | 370 |
| VASCONCELOS, KEVIN | VICE-PRINCIPAL | SECONDARY SCHOOL | 115,907 | 872 |
| VAUGHAN, ANGELA M. | TEACHER | ELEMENTARY SCHOOL | 88,005 | 26 |
| VELTKAMP, TAMMY A. | TEACHER | SECONDARY SCHOOL | 82,732 | 21 |
| VIGARIO, NANCY Y. | TEACHER | ELEMENTARY SCHOOL | 88,545 | - |
| VIRK, BITTEM | TEACHER | SECONDARY SCHOOL | 90,050 | 20 |
| VIVEIROS, LINDSAY N. | TEACHER | SECONDARY SCHOOL | 81,438 | 74 |
| VOGEL, KRISTEN D. | TEACHER | ELEMENTARY SCHOOL | 90,168 | 2,433 |
| VON SCHULMANN, JACQUIE | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 108,543 | 775 |
| VUORELA, TIM | TEACHER | SECONDARY SCHOOL | 119,303 | - |
| WALDMAN, BRANDON J. | TEACHER | SECONDARY SCHOOL | 82,721 | - |
| WALLER, ALISHA | TEACHER | ELEMENTARY SCHOOL | 77,434 | 11 |
| WANG, MATTHEW T. | TEACHER | SECONDARY SCHOOL | 90,320 | - |
| WARNOCK, CATHERINE J. | TEACHER | ELEMENTARY SCHOOL | 82,560 | 36 |
| WATSON, CATHERINE R. | COORDINATOR | LEARNING SERVICES | 94,409 | 3,096 |
| WATSON, KIMBERLEY A. | TEACHER | ELEMENTARY SCHOOL | 82,828 | 26 |
| WATSON, TARALEE | TEACHER | SECONDARY SCHOOL | 88,005 | - |
| WEBER, TONY | VICE-PRINCIPAL | ELEMENTARY SCHOOL | 113,675 | 542 |
| WEGER, CAROLINE | TEACHER | ELEMENTARY SCHOOL | 88,275 | 25 |
| WENZEL, HERBERT R. | DIRECTOR | FACILITY SERVICES | 148,212 | 3,022 |
| WEREMCZUK, RAY | MANAGER | CONTINUING EDUCATION | 90,496 | - |
| WESTINGHOUSE, ELI | TEACHER | SECONDARY SCHOOL | 82,605 | 27 |
| WEST-SELLS, KRISTINE A. | TEACHER | ELEMENTARY SCHOOL | 87,847 | 59 |
| WHITELEY, PATRICK B. | TEACHER | SECONDARY SCHOOL | 90,530 | 20 |
| WIENS, CORENE L. | TEACHER | SECONDARY SCHOOL | 92,423 | - |
| WILCOTT, JENNIFER | TEACHER | ELEMENTARY SCHOOL | 88,005 | 30 |
| WILDEMAN, THOMAS J. | TEACHER | SECONDARY SCHOOL | 88,947 | - |
| WILLCOX, JANICE K. | TEACHER | ELEMENTARY SCHOOL | 83,585 | 10 |
| WILLIAMSON, RUSSELL | TEACHER | SECONDARY SCHOOL | 88,728 | - |
| WILSON, CAROL V. | TEACHER | ELEMENTARY SCHOOL | 90,320 | 38 |
| WILSON, DONNA M. | TEACHER | ELEMENTARY SCHOOL | 82,928 | 98 |
| WILSON, JANICE E. | TEACHER | ELEMENTARY SCHOOL | 90,274 | 75 |
| WILSON, JENNIFER A. | COORDINATOR | LEARNING SERVICES | 92,153 | 2,620 |
| WILSON, PATRICIA C. | PRINCIPAL | ELEMENTARY SCHOOL | 123,100 | 702 |
| WOLF, SYLVIA S. | TEACHER | SECONDARY SCHOOL | 82,181 | - |
| WOLOSHEN, MARK | VICE-PRINCIPAL | SECONDARY SCHOOL | 119,844 | 2,632 |
| WONG, ANDREW T. | TEACHER | SECONDARY SCHOOL | 94,862 | 1,283 |
| WONG, CARRIE K. | TEACHER | ELEMENTARY SCHOOL | 88,545 | - |
| WONG, WILLIS | TEACHER | ELEMENTARY SCHOOL | 76,087 | 110 |
| WONG, YEE | TEACHER | ELEMENTARY SCHOOL | 88,545 | 26 |
| WOOD, ALASTAIR | TEACHER | SECONDARY SCHOOL | 99,898 | 14 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Remuneration and Expenses

| EMPLOYEE NAME | TITLE | DEPARTMENT | REMUNERATION | EXPENSES |
|--|--------------|----------------------|-----------------------|---------------------|
| WOOD, SHANNON R. | COORDINATOR | LEARNING SERVICES | 94,191 | 2,974 |
| WOOLFORD, RYANNE C. | PSYCHOLOGIST | LEARNING SERVICES | 78,568 | 1,348 |
| WOROBETZ, GERALD A. | TEACHER | SECONDARY SCHOOL | 85,871 | - |
| WORTLEY, JONATHAN | TEACHER | ELEMENTARY SCHOOL | 84,537 | 151 |
| YAN, GRACE W. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 8 |
| YANG, CHRISTOPHER J. | TEACHER | SECONDARY SCHOOL | 90,320 | - |
| YANG, PETER | PSYCHOLOGIST | LEARNING SERVICES | 97,922 | 1,170 |
| YANG, YOLANDA | TEACHER | SECONDARY SCHOOL | 92,209 | 58 |
| YAO, SUSAN E. | TEACHER | SECONDMENT | 97,292 | 1,502 |
| YAP, AUDREY | TEACHER | SECONDARY SCHOOL | 92,654 | 13 |
| YARGEAU, ARLENE C. | TEACHER | ELEMENTARY SCHOOL | 82,721 | 39 |
| YEE, FAVIAN | TEACHER | SECONDARY SCHOOL | 94,738 | - |
| YEUNG, FRANCIS V. | LEAD HAND | MAINTENANCE SERVICES | 75,216 | - |
| YIP, JACQUELINE K. | TEACHER | ELEMENTARY SCHOOL | 88,545 | 11 |
| YOUNG, AMBER D. | TEACHER | SECONDARY SCHOOL | 81,746 | 71 |
| YOUNGER, DONALD A. | PRINCIPAL | SECONDARY SCHOOL | 136,522 | 1,234 |
| ZABUDSKY, RYAN K. | TEACHER | SECONDARY SCHOOL | 83,183 | 14 |
| ZAHN, JOSIE M. | TEACHER | ELEMENTARY SCHOOL | 88,275 | 127 |
| ZAMAR, RUBEN A. | TEACHER | SECONDARY SCHOOL | 90,445 | - |
| ZERBE, WARREN M. | PRINCIPAL | ELEMENTARY SCHOOL | 129,548 | 2,625 |
| ZIEBARTH, CORY L. | COORDINATOR | LEARNING SERVICES | 91,843 | 976 |
| TOTAL DETAILED EMPLOYEES EXCEEDING \$75,000 | | | \$ 63,260,955 | \$ 711,113 |
| TOTAL EMPLOYEES EQUAL OR LESS THAN \$75,000 | | | 63,480,035 | 421,425 |
| CONSOLIDATED TOTAL | | | \$ 126,740,990 | \$ 1,132,538 |

* - Includes travel expenses for International Student Recruitment
Prepared as required by Financial Information Regulation, Schedule 1, Section 6

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

STATEMENT OF EMPLOYER PORTION OF CPP & EI

The Employer Portion of Employment Insurance and Canada Pension Plan paid to the Receiver General for Canada during the 2018-2019 fiscal year was \$6,549,116.38.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Explanation of Differences in Schedule of Remuneration and Expenses to Audited Statements

1. Taxable Benefits are stipulated by the Canada Revenue Agency and included in remuneration. They may not necessarily be amounts that have been paid to employees.
2. Recovery from third parties.
3. Capitalization of salaries for staff working on capital projects.
4. The expenses listed in this schedule are not recorded as remuneration but are expenses for goods and services recorded in non-salary accounts.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

STATEMENT OF SEVERANCE AGREEMENTS

There were two severance agreements made between School District No.37 (Delta School District) and its non-unionized employees during fiscal year 2018-2019.

One agreement represented 3.5 months of compensation, and one represented 6 months of compensation. This compensation is based on the value of salary and benefits.

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Payments Made for the Provision of Goods and Services

| | |
|---|-----------|
| A.D.S.A. | 52,905 |
| ACCONTEMPS | 97,811 |
| ADVANCED EDUCATIONAL CONCEPTS | 36,320 |
| ALIGNED FLOOR COVERINGS INC. | 328,226 |
| AMAZON | 155,973 |
| ANIMAL CRACKERS CHILDRENS CNTR | 29,309 |
| APPLE CANADA INC. | 137,282 |
| ARI FINANCIAL SERVICES T46163 | 62,623 |
| AUSENCO ENGINEERING CANADA INC | 25,463 |
| AUTISM COMMUNITY TRAINING | 140,000 |
| AV SOLUTIONS | 83,524 |
| BAINS-GREWAL, SUSAN OR BOB | 26,160 |
| BALKE, KIM | 34,504 |
| BARAGAR ENTERPRISES LTD. | 43,575 |
| BC HYDRO | 1,188,284 |
| BC PRINCIPALS/VICE PRINCIPALS ASSOCIATION | 89,250 |
| BC SCHOOL TRUSTEES ASSOCIATION | 52,707 |
| BC TEACHERS FEDERATION | 2,941,750 |
| BORDEN LADNER GERVAIS LLP | 451,147 |
| BOUNDING HIGHER | 33,873 |
| CAMPBELL, GARNET | 30,273 |
| CASCADE ROOFING | 82,068 |
| CENTRAL DE INTERCAMBIO VIAGENS | 44,668 |
| CENTRE FOR CHILD DEVELOPMENT | 65,733 |
| CITY OF DELTA | 506,378 |
| CITY OF DELTA (PARKS & RECREATION) | 52,523 |
| CLIMATE ACTION SECRETARIAT | 67,909 |
| COM-AUTOMATE INC. | 87,042 |
| COMPUTER HAND'S CONSULTING INC | 33,460 |
| COSTCO WHOLESALE | 35,754 |
| CROWLEY, SHARON | 25,752 |
| CUPE LOCAL 1091 | 557,724 |
| DAVIDSON BROTHERS | 505,325 |
| DELL COMPUTER CORPORATION | 428,383 |
| DELTA TEACHERS ASSOCIATION | 1,006,241 |
| DOUBLE R RENTALS | 30,990 |
| DUECK RICHMOND GM | 82,047 |
| DULUX - PPG | 29,735 |
| EDUCATIUS GROUP AB | 54,635 |
| EMCO CORPORATION | 68,187 |
| EMTERRA ENVIRONMENTAL | 38,918 |
| ETP ENERGY TECHNOLOGY PRODUCTS | 40,289 |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Payments Made for the Provision of Goods and Services

| | |
|--|-----------|
| EVERGREEN COMPUTERS | 86,383 |
| EXPERIMENT E.V. | 25,678 |
| FIRST STUDENT CANADA | 1,295,879 |
| FORTIS BC ALTERNATIVE ENERGY SERVICES | 357,388 |
| FORTISBC | 77,738 |
| GARDA CANADA SECURITY CORPORATION | 36,136 |
| GFS GORDON FOOD SERVICE | 236,301 |
| GRAND & TOY LTD. | 106,561 |
| GREAT-WEST LIFE ASSURANCE CO. | 212,633 |
| GUARD.ME INT'L INSURANCE | 305,231 |
| GUILLEVIN INTERNATIONAL | 143,562 |
| HAAR, JOHN | 25,575 |
| HABITAT SYSTEMS | 100,452 |
| HALBERT & KASER LEADERSHIP CONSULTANTS | 66,872 |
| HARISI, MOHAMMAD TEFLISI | 29,850 |
| HARRIS & COMPANY LLP | 39,602 |
| HOME DEPOT | 40,646 |
| IBM CANADA LTD. - K-12 | 46,612 |
| INTEGRAL FLOORING | 62,541 |
| INTERNATIONAL BACCALAUREATE | 108,095 |
| INTERNATIONAL WEB EXPRESS | 29,835 |
| JC OPTIONS INC. | 33,944 |
| JENSEN, YRSA | 25,927 |
| K&S PRO PAINTING | 91,604 |
| KONICA MINOLTA BUSINESS SOLUTIONS | 389,205 |
| LIFEWORCS CANADA LTD. | 40,221 |
| MACK KIRK ROOFING & SHEET METAL LTD. | 1,118,250 |
| MANUEL, PHIL | 41,053 |
| MARTINO, VINCE | 31,531 |
| MEDICAL SERVICES PLAN (MSP) | 1,047,598 |
| MEDIUM WELL PRODUCTIONS INC./BACKYARD COOP | 60,375 |
| MILLS BASICS | 65,958 |
| MINISTER OF FINANCE | 9,500,000 |
| MINISTRY OF FINANCE - EXTENDED HEALTH TAX | 701,948 |
| MORGAN, KARL | 47,000 |
| MORNEAU SHEPELL LTD. | 123,021 |
| MUNICIPAL PENSION PLAN | 4,820,122 |
| NAPA - DELTA | 42,830 |
| NEDCO-DIV. OF REXEL CANADA ELECTRICAL INC. | 86,357 |
| NELSON EDUCATION LTD. | 162,938 |
| NICHOLSON, LISA | 31,329 |
| ORION SECURITY SYSTEM LTD. | 51,045 |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Payments Made for the Provision of Goods and Services

| | |
|---|------------|
| OSS SEGERO CORP | 28,000 |
| P.J. WHITE HARDWOODS LTD. | 48,699 |
| PACIFIC AUTISM FAMILY CENTRE | 107,296 |
| PACIFIC BLUE CROSS | 3,537,420 |
| PHOENIX ENTERPRISES LTD. | 28,455 |
| PRICEWATERHOUSECOOPERS LLP | 33,378 |
| PUBLIC EDUCATION BENEFITS TRUST | 1,744,739 |
| RAM CONSTRUCTION INC. | 55,167 |
| REACH CHILD & YOUTH DEVELOPMENT SOCIETY | 29,400 |
| RECEIVER GENERAL FOR CANADA | 31,173,235 |
| RECTEC INDUSTRIES INC. | 27,081 |
| RESHAPE INFRASTRUCTURE | 42,427 |
| RICHELIEU BUILDING SPECIALTIES | 40,403 |
| RICHELIEU HARDWARE | 65,355 |
| RICHMOND CHRYSLER DODGE JEEP | 39,086 |
| RICHMOND ELEVATOR MAINTENANCE | 37,279 |
| ROBERTSON'S BUILDING SERVICE | 36,403 |
| SAVE ON FOODS | 54,534 |
| SAVOIE, LYNN | 45,675 |
| SCHOLASTIC CANADA LTD. | 72,191 |
| SCHOOLHOUSE PRODUCTS INC. | 56,791 |
| SD #23 (CENTRAL OKANAGAN) | 45,500 |
| SD #39 (VANCOUVER) | 47,959 |
| SD #44 (NORTH VANCOUVER) | 41,264 |
| SHELL ENERGY CANADA, INC. | 86,841 |
| SKYHIGH LADDERS & GUARDRAILS | 38,911 |
| SOFTCHOICE CORPORATION | 77,713 |
| SPORTSTOWN SOCCER SHOP | 30,360 |
| STAPLES / CORPORATE EXPRESS | 167,893 |
| STEELTEC INDUSTRIES LTD. | 49,788 |
| STERLING FENCE COMPANY LTD. | 58,721 |
| SUPER SAVE DISPOSAL INC. | 67,475 |
| SUPERIOR ASPHALT PAVING LTD. | 580,951 |
| SWING TIME DISTRIBUTORS LTD. | 100,821 |
| TAKE A HIKE YOUTH AT RISK FOUNDATION | 150,000 |
| TAKE TWO INC. | 111,583 |
| TALIUS | 216,289 |
| TAYLOR GRAPHICS LTD. | 74,739 |
| TEACHER REGULATION BRANCH | 102,720 |
| TEACHERS' PENSION PLAN | 22,543,054 |
| TELUS | 108,777 |
| TELUS MOBILITY (BC) | 136,186 |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Schedule of Payments Made for the Provision of Goods and Services

| | |
|---|-----------|
| TERRALINK HORTICULTURE INC. | 33,516 |
| TEXTHELP | 25,334 |
| THE WESTIN WALL CENTRE | 111,746 |
| THIRDWAVE BUS SERVICES | 35,613 |
| TURNING POINT RESOLUTIONS | 26,093 |
| TVT GRID NETWORKS | 34,306 |
| UNISERVE COMMUNICATIONS CORPORATION | 33,043 |
| UNITECH CONSTRUCTION MANAGEMENT | 189,210 |
| UNITED LIBRARY SERVICES INC. | 95,989 |
| VALLEY MODULAR LTD. | 32,718 |
| VANCOUVER KIDSBOOKS | 26,911 |
| WESCLEAN EQUIPMENT & CLEANING SUPPLIES | 323,551 |
| WESTCAN SOLAR SALT LTD. | 28,320 |
| WESTCOAST TBAR LTD. | 53,356 |
| WESTERN CAMPUS RESOURCES INC. | 75,437 |
| WESTVIEW GLASS LTD. | 35,469 |
| WOLSELEY CANADA INC. | 60,755 |
| WOOD WYANT INC. | 107,185 |
| WORKERS' COMPENSATION BOARD OF BC (WORKSAFE BC) | 1,012,993 |
| WRIGHT, SARAH | 36,740 |
| XIBITA | 47,015 |
| YO BRO / YO GIRL YOUTH INITIATIVE SOCIETY | 116,451 |
| ZEN CLOUD SOLUTIONS INC. | 43,346 |
| ZU, KEQIN | 28,000 |

| | |
|--|-----------------------|
| TOTAL (Suppliers with payments exceeding \$25,000) | \$ 96,584,196 |
| TOTAL (Suppliers where payments are \$25,000 or less) | 9,053,091 |
| CONSOLIDATED TOTAL | \$ 105,637,287 |

**School District
Statement of Financial Information (SOFI)**

The Board of Education of School District No. 37 (Delta)

Fiscal Year Ended June 30, 2019

Explanation of Differences in Schedule of Goods and Services to Audited Statements

1. Changes in year end accounts payable, accrued liabilities, prepaid expenses and inventories impact expenses recognized in the fiscal year.
2. Recovery from third parties.
3. Investments of cash flow are listed as payments to a vendor but are not an expense.
4. Vendor payments reflect full payment of GST/HST whereas the expense reflects the GST/HST net of refund.
5. Includes payments for the employee portion of statutory and pension deductions.
6. Vendor payments include capitalized project costs.
7. Payments related to employee expenses have been reported on the Schedule of Remuneration and Expenses (not as payments to vendors).