



Ministry
of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER	NAME OF SCHOOL DISTRICT	YEAR
37	The Board of Education of School District No. 37 (Delta)	2021/2022
OFFICE LOCATION(S)	TELEPHONE NUMBER	
4585 Harvest Drive	604-946-4101	
MAILING ADDRESS		
4585 Harvest Drive		
CITY	PROVINCE	POSTAL CODE
Delta	BC	V4K 5B4
NAME OF SUPERINTENDENT	TELEPHONE NUMBER	
Doug Sheppard	604-946-4101	
NAME OF SECRETARY TREASURER	TELEPHONE NUMBER	
Nicola Christ	604-946-4101	

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
June 30, 2022

for School District No. **37** as required under Section 2 of the Financial Information Act.

SIGNATURE OF CHAIRPERSON OF THE BOARD OF EDUCATION	DATE SIGNED
Val Windsor	December 15, 2022
SIGNATURE OF SUPERINTENDENT	DATE SIGNED
Doug Sheppard	December 15, 2022
SIGNATURE OF SECRETARY TREASURER	DATE SIGNED
Nicola Christ	December 15, 2022

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

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

Fiscal Year Ended June 30, 2022

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1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
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5. Schedule of Debt
6. Schedule of Guarantee and Indemnity Agreements
7. Schedule of Remuneration and Expenses including:
 - Reconciliation or explanation of differences to Audited Financial Statements
 - Statement of Severance Agreements
8. Schedule of Payments for the Provision of Goods and Services including:
 - Reconciliation or explanation of differences to Audited Financial Statements

Statement of Financial Information for Year Ended June 30, 2022

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, 2022

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, BDO Canada, 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 15, 2022

Original Document Signed

Nicola Christ, Secretary Treasurer

Date: December 15, 2022

Audited Financial Statements of

School District No. 37 (Delta)

And Independent Auditors' Report thereon

June 30, 2022

School District No. 37 (Delta)

June 30, 2022

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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, BDO Canada 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)

Val Windsor	September 27, 2022
Signature of the Chairperson of the Board of Education	Date Signed
Doug Sheppard	September 27, 2022
Signature of the Superintendent	Date Signed
Nicola Christ	September 27, 2022
Signature of the Secretary Treasurer	Date Signed



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Independent Auditor's Report

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

Opinion

We have audited the financial statements of School District No. 37 (Delta) (the "School District"), which comprise the statement of financial position as at June 30, 2022, and the statements of operations, changes in net debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the School District as at June 30, 2022, and its results of operations, its changes of net debt and its cash flows for the year then ended in accordance with the accounting requirements of Section 23.1 of the Budget Transparency and Accountability Act of the Province of British Columbia (the "Act").

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 are independent of the School District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 2 to the financial statements which describes the basis of accounting. The financial statements are prepared in order for the School District to meet the reporting requirements of the Act referred to above. Our opinion is not modified in respect of this matter.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 20 to the financial statements, which explains that certain comparative information for the year ended for June 30, 2021 has been restated. Our opinion is not modified in respect of this matter.

The financial statements for the year ended June 30, 2021 excluding the adjustments that were applied to restate certain comparative information were audited by an auditor who expressed an unmodified opinion on those financial statements on September 28, 2021.

As part of our audit of the financial statements for the year ended June 30, 2022, we also audited the adjustment applied to restate certain comparative information presented. In our opinion, such adjustments were appropriate and have been properly applied.



Other than with respect to the adjustments that were applied to restate certain comparative information, we were not engaged to audit, review, or apply any procedures to the financial statements for the year ended June 30, 2021. Accordingly, we do not express an opinion or any other form of assurance on those financial statements taken as a whole.

Unaudited Information

We draw attention to the fact that the supplementary information included in Schedules 1 to 4D do not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 District'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 School District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District'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 District'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 District'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 School District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
September 27, 2022

School District No. 37 (Delta)

Statement of Financial Position

As at June 30, 2022

Statement 1

	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	50,614,072	50,778,597
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 13)	577,978	170,149
Due from Province - Other (Note 13)	38,297	41,955
Due from First Nations	278,146	267,503
Other (Note 3)	1,197,510	993,041
Total Financial Assets	52,706,003	52,251,245
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Ministry of Education and Child Care (Note 13)	-	23,537
Due to Province - Other (Note 13)	19	152
Other (Note 4)	19,659,590	14,476,071
Unearned Revenue (Note 5)	8,273,262	6,664,556
Deferred Revenue (Note 6)	2,823,102	4,505,147
Deferred Capital Revenue (Note 7)	105,325,074	105,683,749
Employee Future Benefits (Note 8)	4,669,003	4,665,747
Capital Lease Obligations (Note 9)	3,940,828	4,379,651
Other Liabilities	1,428,407	1,483,285
Total Liabilities	146,119,285	141,881,895
Net Debt	(93,413,282)	(89,630,650)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	138,708,668	139,190,450
Prepaid Expenses	364,994	586,734
Supplies Inventory	38,774	28,761
Total Non-Financial Assets	139,112,436	139,805,945
Accumulated Surplus (Deficit)	45,699,154	50,175,295

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Val Windsor	Original Document Signed	September 27, 2022
Signature of the Chairperson of the Board of Education		Date Signed
Doug Sheppard	Original Document Signed	September 27, 2022
Signature of the Superintendent		Date Signed
Nicola Christ	Original Document Signed	September 27, 2022
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)**Statement 2**Statement of Operations
Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	171,369,936	171,962,910	178,461,977
Other	870,039	1,042,133	872,516
Federal Grants	1,096,540	1,214,995	1,057,741
Tuition (Note 5)	8,552,063	8,935,565	5,888,996
Other Revenue	7,451,174	7,580,901	4,763,524
Rentals and Leases	566,375	640,505	440,127
Investment Income	297,900	448,449	483,690
Gain (Loss) on Disposal of Tangible Capital Assets		303,608	
Amortization of Deferred Capital Revenue	4,450,618	4,483,065	4,410,403
Total Revenue	194,654,645	196,612,131	196,378,974
Expenses (Note 17)			
Instruction	169,163,148	166,763,440	161,068,228
District Administration	5,930,232	6,098,703	5,593,941
Operations and Maintenance	27,662,646	26,906,578	27,461,715
Transportation and Housing	1,068,872	1,145,103	1,063,819
Debt Services	174,342	174,448	194,236
Total Expense	203,999,240	201,088,272	195,381,939
Surplus (Deficit) for the year	(9,344,595)	(4,476,141)	997,035
Accumulated Surplus (Deficit) from Operations, beginning of year		50,175,295	49,178,260
Accumulated Surplus (Deficit) from Operations, end of year		45,699,154	50,175,295

School District No. 37 (Delta)

Statement 4

Statement of Changes in Net Debt
Year Ended June 30, 2022

	2022 Budget (Note 16) \$	2022 Actual \$	2021 Actual (Restated - Note 20) \$
Surplus (Deficit) for the year	<u>(9,344,595)</u>	<u>(4,476,141)</u>	997,035
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(4,975,182)	(6,548,446)	(7,674,817)
Amortization of Tangible Capital Assets	6,943,325	7,030,228	6,808,023
Total Effect of change in Tangible Capital Assets	<u>1,968,143</u>	<u>481,782</u>	<u>(866,794)</u>
Acquisition of Prepaid Expenses		(929,514)	(1,222,467)
Use of Prepaid Expenses		1,151,254	1,402,989
Acquisition of Supplies Inventory		(37,860)	(16,079)
Use of Supplies Inventory		27,847	26,359
Total Effect of change in Other Non-Financial Assets	<u>-</u>	<u>211,727</u>	<u>190,802</u>
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	<u>(7,376,452)</u>	<u>(3,782,632)</u>	321,043
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		<u>(3,782,632)</u>	321,043
Net Debt, beginning of year		<u>(89,630,650)</u>	(89,951,693)
Net Debt, end of year		<u>(93,413,282)</u>	<u>(89,630,650)</u>

School District No. 37 (Delta)

Statement 5

Statement of Cash Flows
Year Ended June 30, 2022

	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	(4,476,141)	997,035
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(619,283)	197,777
Supplies Inventories	(10,013)	10,280
Prepaid Expenses	221,740	180,522
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	5,159,849	1,543,379
Unearned Revenue	1,608,706	902,895
Deferred Revenue	(1,682,045)	(227,030)
Employee Future Benefits	3,256	222,663
Other Liabilities	(54,878)	148,639
Amortization of Tangible Capital Assets	7,030,228	6,808,023
Amortization of Deferred Capital Revenue	(4,483,065)	(4,410,403)
Total Operating Transactions	2,698,354	6,373,780
Capital Transactions		
Tangible Capital Assets Purchased	(388,266)	(922,692)
Tangible Capital Assets -WIP Purchased	(6,160,180)	(6,752,125)
Total Capital Transactions	(6,548,446)	(7,674,817)
Financing Transactions		
Capital Revenue Received	4,124,390	4,987,589
Capital Lease Principal Repayment	(438,823)	(419,035)
Total Financing Transactions	3,685,567	4,568,554
Net Increase (Decrease) in Cash and Cash Equivalents	(164,525)	3,267,517
Cash and Cash Equivalents, beginning of year	50,778,597	47,511,080
Cash and Cash Equivalents, end of year	50,614,072	50,778,597
Cash and Cash Equivalents, end of year, is made up of:		
Cash	50,614,072	50,778,597
	50,614,072	50,778,597

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 and Child Care. School District No. 37 (Delta) is exempt from federal and provincial corporate income taxes.

The COVID-19 outbreak was declared a pandemic by the World Health Organization in March 2020 and has had a significant financial, market and social dislocating impact worldwide. Under direction of the Provincial Health Officer, all schools suspended in-class instruction in March 2020 and the School District remained open to continue to support students and families in a variety of ways. Parents were given the choice to send their children back to school on a gradual and part-time basis beginning June 1, 2020 and full-time beginning Sept 1, 2020 with new health and safety guidelines. The ongoing impact of the pandemic presents uncertainty over future cash flows, may have a significant impact on future operations including decreases in revenue, impairment of receivables, reduction in investment income and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact are not known, an estimate of the future financial effect on the School District is not practicable at this time.

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) Revenue Recognition, 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.

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

a) Basis of Accounting *(Continued)*

As these transfers do not contain stipulations that create a liability, Canadian public sector accounting standards would require that:

- government transfers, which do not contain a stipulation that creates a liability, be recognized as revenue by the recipient when approved by the transferor and the eligibility criteria have been met in accordance with public sector accounting standard PS3410; and
- externally restricted contributions be recognized as revenue in the period in which the resources are used for the purpose or purposes specified in accordance with public sector accounting standard PS3100.

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

Year-ended June 30, 2021 – increase in annual surplus by \$484,153 (restated)

June 30, 2021 – increase in accumulated surplus and decrease in deferred contributions by \$103,933,599 (restated)

Year-ended June 30, 2022 – decrease in annual surplus by \$182,872

June 30, 2022 – increase in accumulated surplus and decrease in deferred contributions by \$103,750,727

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.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

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

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.

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 pro-rated 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, 2022 and projected to March 31, 2025. The next valuation will be performed at March 31, 2025 for use at June 30, 2025. 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.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

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

g) Employee Future Benefits *(Continued)*

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.

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 value on the date of donation, except in circumstances where fair value cannot be reasonably determined, in which case they are 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, 2022

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 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 Note 12 – Interfund Transfers and Note 18 – Internally Restricted Surplus).

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 in order 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 assets 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, 2022**

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 Indigenous 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, investments, 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 and amortized using the effective interest rate method. 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, 2022

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 upon evidence 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. Significant areas requiring the use of management estimates relate to the useful life of tangible capital assets, and estimated employee future benefits.

q) Future Changes in Accounting Policies

PS 3280 Asset Retirement Obligations issued August 2018 establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective July 1, 2022. A liability will be recognized when, as at the financial reporting date:

- (a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- (b) the past transaction or event giving rise to the liability has occurred;
- (c) it is expected that future economic benefits will be given up; and
- (d) a reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

q) Future Changes in Accounting Policies (*Continued*)

A modified retroactive application has been recommended by Government. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

PS 3400 Revenue issued November 2018 establishes standards on how to account for and report on revenue and is effective July 1, 2023. Specifically, it differentiates between revenue arising from transactions that include performance obligations, referred to as "exchange transactions", and transactions that do not have performance obligations, referred to as "non-exchange transactions".

Revenue from transactions with performance obligations should be recognized when (or as) the school district satisfies a performance obligation by providing the promised goods or services to a payor.

Revenue from transactions with no performance obligations should be recognized when a school district:

- (a) has the authority to claim or retain an inflow of economic resources; and
- (b) identifies a past transaction or event that gives rise to an asset.

This standard may be applied retroactively or prospectively. Management is in the process of assessing the impact of adopting this standard on the School District's financial results.

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2022	2021
Due from Federal Government	\$ 534,902	\$ 473,142
Trade Accounts Receivable	401,935	344,727
Other	260,673	175,172
	<u>\$ 1,197,510</u>	<u>\$ 993,041</u>



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2022	2021
Trade payables	\$ 1,403,366	\$ 1,661,683
Wages payable	6,073,044	1,829,768
Payroll deductions payable	7,987,005	8,181,865
International Education payables	3,819,595	2,366,825
Other	376,580	435,930
	<u>\$ 19,659,590</u>	<u>\$ 14,476,071</u>

Wages payable for fiscal year 2022 includes \$4,445,755 for teachers who have opted into the School District's service of providing salary payments over twelve months (instead of the regular ten month pay period system). This is an optional service offered by the School District. These accrued wages are paid out to teachers in July and August. This service was provided prior to fiscal year 2022, however, the amounts were held in separate trust bank accounts under each individual teacher's name, rather than in a School District held bank account.

NOTE 5 UNEARNED REVENUE

	2022	2021
Balance, beginning of year	\$ 6,664,556	\$ 5,761,661
Changes for the year:		
Amounts received:		
Tuition fees	10,480,661	6,778,091
Rental/Lease of facilities	626,705	453,927
Other	77,410	-
	<u>11,184,776</u>	<u>7,232,018</u>
Amounts recognized as revenue:		
Tuition fees	(8,935,565)	(5,888,996)
Rental/Lease of facilities	(626,705)	(440,127)
Other	(13,800)	-
	<u>1,608,706</u>	<u>902,895</u>
Net changes for the year	<u>\$ 8,273,262</u>	<u>\$ 6,664,556</u>
Balance, end of year		



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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.

	<u>2022</u>	<u>2021</u>
Deferred Revenue, beginning of year	\$ 4,505,147	\$ 4,732,177
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education	17,037,382	21,699,590
Provincial Grants - Other	257,517	104,674
Other	1,260,908	2,762,049
Investment Income	10,006	8,098
	<u>18,565,813</u>	<u>24,574,411</u>
Decrease:		
Transfer to Revenue	(18,599,482)	(23,123,828)
Recovered	(972,177)	(1,184,598)
Transfer for Capital Additions	(674,650)	(491,466)
Other	(1,549)	(1,549)
	<u>(20,247,858)</u>	<u>(24,801,441)</u>
Net changes for the year	<u>(1,682,045)</u>	<u>(227,030)</u>
Balance, end of year	\$ <u>2,823,102</u>	\$ <u>4,505,147</u>

SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

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.

	Deferred Capital 2022	Unspent Deferred Capital 2022	Total Deferred Capital Revenue 2022	Total Deferred Capital Revenue 2021 (restated Note 20)
Balance, beginning of year	\$ 103,933,599	\$ 1,750,150	\$ 105,683,749	\$ 105,106,563
Changes for the year:				
Increase:				
Transfer from unspent	4,300,193	-	4,300,193	4,894,556
Provincial Grants received	-	3,938,050	3,938,050	4,801,297
Non-Provincial Grants received	-	171,018	171,018	166,946
Investment Income	-	15,322	15,322	19,346
	<u>4,300,193</u>	<u>4,124,390</u>	<u>8,424,583</u>	<u>9,882,145</u>
Decrease:				
Amortization of Deferred Capital Revenue	(4,483,065)	-	(4,483,065)	(4,410,403)
Transfer to Deferred Capital Revenue	-	(4,300,193)	(4,300,193)	(4,894,556)
Net changes for the year	<u>(182,872)</u>	<u>(175,803)</u>	<u>(358,675)</u>	<u>577,186</u>
Balance, end of year	\$ <u>103,750,727</u>	\$ <u>1,574,347</u>	\$ <u>105,325,074</u>	\$ <u>105,683,749</u>



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 8 EMPLOYEE FUTURE BENEFITS

Benefits include vested sick leave, accumulating non-vested sick leave, and vacation. 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.

	2022	2021
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 3,937,554	\$ 3,963,694
Service Cost	375,374	375,141
Interest Cost	102,451	92,823
Benefit Payments	(415,782)	(252,239)
Actuarial (Gain) Loss	178,102	(241,865)
Accrued Benefit Obligation – March 31	<u>\$ 4,177,699</u>	<u>\$ 3,937,554</u>
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 4,177,699	\$ 3,937,554
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(4,177,699)	(3,937,554)
Employer Contributions After Measurement Date	65,652	60,907
Benefits Expense After Measurement Date	(140,199)	(119,456)
Unamortized Net Actuarial (Gain) Loss	(416,757)	(669,644)
Accrued Benefit Asset (Liability) – June 30	<u>\$ (4,669,003)</u>	<u>\$ (4,665,747)</u>
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 4,665,747	\$ 4,443,083
Net expense for Fiscal Year	423,783	457,762
Employer Contributions	(420,527)	(235,098)
Accrued Benefit Liability – June 30	<u>\$ 4,669,003</u>	<u>\$ 4,665,747</u>
Components of Net Benefit Expense		
Service Cost	\$ 386,541	\$ 375,199
Interest Cost	112,027	95,230
Amortization of Net Actuarial (Gain)/Loss	(74,785)	(12,667)
Net Benefit Expense	<u>\$ 423,783</u>	<u>\$ 457,762</u>

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

Discount Rate – April 1	2.50%	2.25%
Discount Rate – March 31	3.25%	2.50%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSLS – March 31	10.1	9.4



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 9 CAPITAL LEASE OBLIGATIONS

The School District has two leases for equipment (with remaining terms of nine months). The School District also has one lease (with a remaining term of eleven 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 4.14% with average monthly principal and interest payments of \$51,142.

Payments are due as follows:

2023	\$ 567,903
2024	430,505
2025	430,505
2026	430,505
2027	430,505
Thereafter	2,583,026
Total minimum lease payments	<u>\$ 4,872,949</u>
Less amounts representing interest	(932,121)
Present value of net minimum capital lease payments	<u>\$ 3,940,828</u>

Total interest on leases for the year was \$174,448 (2021: \$194,236).



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2022	Net Book Value 2021 (restated Note 20)
	\$	\$
Sites	10,714,525	10,714,525
Buildings	117,200,030	117,747,252
Buildings - Capital Lease	3,169,269	3,462,722
Buildings - Work in Progress	450,052	179,715
Furniture & Equipment	2,390,341	2,689,947
Furniture & Equipment - Capital Lease	500,743	701,422
Furniture & Equipment - Work in Progress	-	-
Vehicles	950,196	998,825
Vehicles - Capital Lease	208	623
Computer Software	105,622	160,732
Computer Software - Work in Progress	222,156	170,644
Computer Equipment	2,474,405	2,359,766
Computer Equipment - Work in Progress	531,121	4,277
TOTAL	138,708,668	139,190,450

June 30, 2022

COST	Balance at July 1, 2021	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022
	\$	\$	\$	\$	\$
Sites	10,714,525				10,714,525
Buildings	240,022,642			4,416,873	244,439,515
Buildings - Capital Lease	5,869,062				5,869,062
Buildings - Work in Progress	179,715	4,687,210		(4,416,873)	450,052
Furniture & Equipment	4,727,877	162,803	(211,655)	8,354	4,687,379
Furniture & Equipment - Capital Lease	2,021,356		(29,129)		1,992,227
Furniture & Equipment - Work in Progress	-	8,354		(8,354)	-
Vehicles	2,104,063	163,787	(123,601)		2,144,249
Vehicles - Capital Lease	4,153				4,153
Computer Software	389,629		(169,911)	6,472	226,190
Computer Software - Work in Progress	170,644	57,984		(6,472)	222,156
Computer Hardware	3,809,583	61,676	(292,387)	879,788	4,458,660
Computer Hardware - Work in Progress	4,277	1,406,632		(879,788)	531,121
TOTAL	270,017,526	6,548,446	(826,683)	-	275,739,289

Amortization	Balance at July 1, 2021 (restated)	Additions	Disposals	Balance at June 30, 2022
	\$	\$	\$	\$
Buildings	122,275,390	4,964,095		127,239,485
Buildings - Capital Lease	2,406,340	293,453		2,699,793
Furniture & Equipment	2,037,930	470,763	(211,655)	2,297,038
Furniture & Equipment - Capital Lease	1,319,934	200,679	(29,129)	1,491,484
Vehicles	1,105,238	212,416	(123,601)	1,194,053
Vehicles - Capital Lease	3,530	415		3,945
Computer Software	228,897	61,582	(169,911)	120,568
Computer Hardware	1,449,817	826,825	(292,387)	1,984,255
TOTAL	130,827,076	7,030,228	(826,683)	137,030,621



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2021

COST	Balance at July 1, 2020	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2021
	\$	\$	\$	\$	\$
Sites	10,714,525				10,714,525
Buildings	235,130,065			4,892,577	240,022,642
Buildings - Capital Lease	5,869,062				5,869,062
Buildings - Work in Progress	168,003	4,904,289		(4,892,577)	179,715
Furniture & Equipment	4,318,813	672,665	(343,817)	80,216	4,727,877
Furniture & Equipment - Capital Lease	2,040,385		(19,029)		2,021,356
Furniture & Equipment - Work in Progress	61,692	18,524		(80,216)	-
Vehicles	1,920,625	224,855	(41,417)		2,104,063
Vehicles - Capital Lease	140,212		(136,059)		4,153
Computer Software	303,176		(20,583)	107,036	389,629
Computer Software - Work in Progress	74,066	203,614		(107,036)	170,644
Computer Hardware	3,219,234	25,172	(1,060,521)	1,625,698	3,809,583
Computer Hardware - Work in Progress	4,277	1,625,698		(1,625,698)	4,277
TOTAL	263,964,135	7,674,817	(1,621,426)	-	270,017,526

Amortization	Balance at June 30, 2020 (restated)	Additions (restated)	Disposals	Balance at June 30, 2021 (restated)
	\$	\$	\$	\$
Buildings	117,396,857	4,878,533		122,275,390
Buildings - Capital Lease	2,112,887	293,453		2,406,340
Furniture & Equipment	1,933,456	448,291	(343,817)	2,037,930
Furniture & Equipment - Capital	1,131,833	207,130	(19,029)	1,319,934
Vehicles	945,420	201,235	(41,417)	1,105,238
Vehicles - Capital Lease	132,371	7,218	(136,059)	3,530
Computer Software	180,199	69,281	(20,583)	228,897
Computer Hardware	1,807,456	702,882	(1,060,521)	1,449,817
TOTAL	125,640,479	6,808,023	(1,621,426)	130,827,076

- Contributed tangible capital assets

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

	2022	2021
PAC & Municipality Funded Structures	\$ 51,576	\$ 81,141

- Work in progress having a value of \$1,203,329 (2021: \$354,636) has not been amortized. Amortization will commence when the asset is put into service.



**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

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, 2021, the Teachers' Pension Plan has about 50,000 active members and approximately 40,000 retired members. As of December 31, 2021, the Municipal Pension Plan has about 227,000 active members, including approximately 29,000 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, 2020, indicated a \$1,584 million surplus for basic pension benefits on a going concern basis.

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$14,346,241 for employer contributions to the plans for the year ended June 30, 2022 (2021: \$14,055,287).

The next valuation for the Teachers' Pension Plan will be as at December 31, 2023. The next valuation for the Municipal Pension Plan will be as at December 31, 2021, with results available in 2022.

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, 2022**

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the Operating, Special Purpose and Capital funds for the year ended June 30, 2022, were as follows:

- **Capital Lease Principal:** A transfer to the Capital Fund of \$438,823 consisting of \$437,379 from the Operating Fund and \$1,444 from Special Purpose Funds covered the 2021-22 short-term principal portion of the School District's capital leases.
- **Capital Lease Interest:** A transfer in the amount of \$174,448 consisting of \$174,343 from the Operating Fund and \$105 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 \$367,544 consisting of \$305,868 from the Operating Fund and \$61,676 from Special Purpose Funds were made to the Capital Fund for the purchase of capital items, including equipment, furniture, and vehicles.
- **Capital Projects:** Transfers in the amount of \$1,880,709 consisting of \$1,267,735 from the Operating Fund and \$612,974 from Special Purpose Funds were made to the Capital Fund. These funds paid for buildings, computer hardware, software, furniture and equipment.

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. Related party amounts included within accounts receivable, accounts payable and accrued liabilities are non-interest bearing with no defined terms of repayment.

NOTE 14 CONTRACTUAL OBLIGATIONS

The School District has a commitment of \$1,899,000 for Ministry funded capital projects, including roofing and HVAC upgrades over the next 12 months.

NOTE 15 CONTINGENT LIABILITIES

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.



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 16 BUDGET FIGURES

The School District has elected to present the amended annual budget in the financial statements as it reflects a budget based on funding as a result of final enrollment numbers versus estimated annual projections. The amended annual budget was approved by the Board of Education on February 22, 2022. The original annual budget was approved by the Board of Education on May 11, 2021 and is shown below for comparative purposes.

	<u>2022</u> ORIGINAL BUDGET	<u>2022</u> ADJUSTMENTS	<u>2022</u> AMENDED BUDGET
REVENUES			
Provincial Grants			
Provincial Grants - Ministry of Education	\$ 168,640,684	\$ 2,729,252	\$ 171,369,936
Provincial Grants - Other	917,039	(47,000)	870,039
Federal Grants	1,010,154	86,386	1,096,540
Tuition	8,713,049	(160,986)	8,552,063
Other Revenue	6,872,820	578,354	7,451,174
Rentals and Leases	752,375	(186,000)	566,375
Investment Income	302,900	(5,000)	297,900
Amortization of Deferred Capital Revenue	4,452,369	(1,751)	4,450,618
Total Revenue	<u>191,661,390</u>	<u>2,993,255</u>	<u>194,654,645</u>
EXPENSES			
Instruction	161,775,097	7,388,051	169,163,148
District Administration	5,492,090	438,142	5,930,232
Operations and Maintenance	25,580,687	2,081,959	27,662,646
Transportation and Housing	1,067,796	1,076	1,068,872
Debt Services	213,114	(38,772)	174,342
Total Expense	<u>194,128,784</u>	<u>9,870,456</u>	<u>203,999,240</u>
Surplus (Deficit) for the year	<u>\$ (2,467,394)</u>	<u>\$ (6,877,201)</u>	<u>\$ (9,344,595)</u>



SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 17 EXPENSE BY OBJECT

	2022	2021 (restated)
Salaries and benefits	\$ 175,346,890	\$ 170,096,206
Services and supplies	18,536,706	18,283,474
Interest	174,448	194,236
Amortization	7,030,228	6,808,023
	<u>\$ 201,088,272</u>	<u>\$ 195,381,939</u>

NOTE 18 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:

Constraints on Funds		
• Contractual Obligations	\$ 572,685	
• Donor Named Funds	46,674	
• School Generated Funds (Note 6)	2,024,003	
• Other Externally Targeted Funds	<u>462,804</u>	3,106,166
Anticipated Unusual Expenses		
• Staffing Contingencies	1,546,039	
• Additional Sick Leave Provision	342,000	
• Insurance Deductible	<u>10,000</u>	1,898,039
Operations Spanning Multiple Years		
• School Funds	2,294,836	
• Education Programs	2,247,564	
• Business Projects and Initiatives	242,653	
• Technology, Utilities, Equipment and Capital	<u>3,259,492</u>	8,044,545
Subtotal Internally Restricted		<u>\$ 13,048,750</u>
Unrestricted Operating Surplus		<u>1,016,803</u>
Total Available for Future Operations		<u><u>\$ 14,065,553</u></u>

NOTE 19 ECONOMIC DEPENDENCE

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

**SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022**

NOTE 20 PRIOR PERIOD ADJUSTMENT

On May 28, 2021, the Office of the Comptroller General directed all school districts to apply the half-year rule method of amortization beginning in the fiscal year an asset is placed into service. This directive applies to both past and future purchases. Prior to this directive, the School District did not recognize amortization in the first partial service year. The School District has made a retroactive adjustment to recognize amortization of all assets and deferred capital contributions beginning in the first service year. The impact of the prior period adjustment on the June 30, 2021 comparative amounts is as follows:

	<u>Balance as previously reported</u>	<u>Prior Period Adjustment - Increase/(Decrease)</u>	<u>Balance as restated</u>
Tangible Capital Assets	\$ 142,662,103	\$ (3,471,653)	\$ 139,190,450
Deferred Capital Revenue	107,909,062	(2,225,313)	105,683,749
Accumulated Surplus (Deficit)	51,421,635	(1,246,340)	50,175,295
Amortization of Deferred Capital Revenue	4,370,189	40,214	4,410,403
Operations & Maintenance Expense – Asset amortization	6,672,717	135,306	6,808,023
Accumulated Surplus – beginning of the year July 1, 2020	31,469,560	(1,151,248)	30,318,312

NOTE 21 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.

b) 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.

SCHOOL DISTRICT NO. 37 (DELTA)
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2022

NOTE 21 RISK MANAGEMENT *(Continued)*

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in the 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 cash equivalents. It is management's opinion that the School District is not exposed to significant interest rate risk as its cash equivalents are held solely in the Province's Central Deposit Program.

c) **Liquidity risk:**

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

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. There have been no changes to risk exposure from 2021 related to credit, market or liquidity risks.

NOTE 22 SUPPLEMENTARY CASH FLOW INFORMATION

	2022				2021
	Operating Fund	Special Purpose Fund	Capital Fund	Total	Total
Interest Received	\$ 380,957	8,443	27,510	\$ 416,910	\$ 478,164
Interest Paid - Capital Lease	\$ -	-	174,448	\$ 174,448	\$ 194,236

NOTE 23 COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to the current year presentation.

School District No. 37 (Delta)**Schedule 1 (Unaudited)**

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

	Operating Fund	Special Purpose Fund	Capital Fund	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	19,012,726		31,162,569	50,175,295	50,329,508
Prior Period Adjustments					(1,151,248)
Accumulated Surplus (Deficit), beginning of year, as restated	19,012,726	-	31,162,569	50,175,295	49,178,260
Changes for the year					
Surplus (Deficit) for the year	(2,761,847)	676,199	(2,390,493)	(4,476,141)	997,035
Interfund Transfers					
Tangible Capital Assets Purchased	(305,868)	(61,676)	367,544	-	
Tangible Capital Assets - Work in Progress	(1,267,735)	(612,974)	1,880,709	-	
Other	(611,723)	(1,549)	613,272	-	
Net Changes for the year	(4,947,173)	-	471,032	(4,476,141)	997,035
Accumulated Surplus (Deficit), end of year - Statement 2	14,065,553	-	31,633,601	45,699,154	50,175,295

School District No. 37 (Delta)**Schedule 2 (Unaudited)**

Schedule of Operating Operations

Year Ended June 30, 2022

	2022 Budget (Note 16) \$	2022 Actual \$	2021 Actual (Restated - Note 20) \$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	154,946,199	155,981,150	157,767,962
Other	694,039	775,969	725,156
Federal Grants	1,096,540	1,214,995	1,057,741
Tuition	8,552,063	8,935,565	5,888,996
Other Revenue	1,956,874	6,490,423	1,995,515
Rentals and Leases	566,375	640,505	440,127
Investment Income	264,000	411,739	433,651
Total Revenue	168,076,090	174,450,346	168,309,148
Expenses			
Instruction	148,941,614	151,553,065	141,777,173
District Administration	5,194,374	5,451,543	4,935,507
Operations and Maintenance	19,765,452	19,062,482	17,472,371
Transportation and Housing	1,068,872	1,145,103	1,063,819
Total Expense	174,970,312	177,212,193	165,248,870
Operating Surplus (Deficit) for the year	(6,894,222)	(2,761,847)	3,060,278
Budgeted Appropriation (Retirement) of Surplus (Deficit)	8,707,811		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(173,101)	(305,868)	(691,513)
Tangible Capital Assets - Work in Progress	(1,028,766)	(1,267,735)	(1,597,282)
Local Capital			(6,982)
Other	(611,722)	(611,723)	(611,723)
Total Net Transfers	(1,813,589)	(2,185,326)	(2,907,500)
Total Operating Surplus (Deficit), for the year	-	(4,947,173)	152,778
Operating Surplus (Deficit), beginning of year		19,012,726	18,859,948
Operating Surplus (Deficit), end of year		14,065,553	19,012,726
Operating Surplus (Deficit), end of year			
Internally Restricted (Note 18)		14,065,553	19,012,726
Total Operating Surplus (Deficit), end of year		14,065,553	19,012,726

School District No. 37 (Delta)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source

Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	152,843,298	153,563,545	150,413,053
ISC/LEA Recovery	(356,670)	(370,861)	(356,670)
Other Ministry of Education and Child Care Grants			
Pay Equity	2,171,545	2,171,545	2,171,545
Funding for Graduated Adults	230,400	337,011	454,451
Student Transportation Fund	41,933	41,933	41,933
Support Staff Benefits Grant		190,742	187,436
Teachers' Labour Settlement Funding			4,478,979
Early Career Mentorship Funding			355,000
FSA Scorer Grant	15,693	18,693	18,693
Early Learning Framework		3,542	3,542
Equity Scan		25,000	
Total Provincial Grants - Ministry of Education and Child Care	154,946,199	155,981,150	157,767,962
Provincial Grants - Other	694,039	775,969	725,156
Federal Grants	1,096,540	1,214,995	1,057,741
Tuition			
Summer School Fees	179,000	84,990	148,970
Continuing Education	646,380	482,320	444,607
International and Out of Province Students	7,524,498	8,033,439	5,176,001
Academy and IB Tuition Fees	202,185	334,816	119,418
Total Tuition	8,552,063	8,935,565	5,888,996
Other Revenues			
Other School District/Education Authorities	40,000	64,688	45,750
Funding from First Nations	362,190	370,861	356,670
Miscellaneous			
Instructional Cafeteria	330,000	285,525	107,043
Municipal Grant-Crossing Guards	103,456	111,126	103,456
Admin Fees	43,500	58,675	52,750
Teacher Training	201,205	148,652	222,624
International & Academies - Other	380,578	715,319	510,499
Miscellaneous	495,945	701,444	596,723
School Generated Funds		4,034,133	
Total Other Revenue	1,956,874	6,490,423	1,995,515
Rentals and Leases	566,375	640,505	440,127
Investment Income	264,000	411,739	433,651
Total Operating Revenue	168,076,090	174,450,346	168,309,148

School District No. 37 (Delta)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$	\$
Salaries			
Teachers	83,174,757	83,147,504	80,373,655
Principals and Vice Principals	9,531,247	9,567,434	9,230,971
Educational Assistants	13,078,970	13,277,696	12,113,155
Support Staff	13,699,698	13,637,849	12,554,891
Other Professionals	4,344,051	4,433,951	4,008,095
Substitutes	4,628,662	5,556,940	3,983,201
Total Salaries	128,457,385	129,621,374	122,263,968
Employee Benefits	32,101,527	32,158,902	30,732,921
Total Salaries and Benefits	160,558,912	161,780,276	152,996,889
Services and Supplies			
Services	4,469,475	4,296,398	4,122,718
Student Transportation	1,071,736	1,084,569	971,762
Professional Development and Travel	540,066	469,659	384,663
Rentals and Leases	55,202	46,172	18,923
Dues and Fees	196,102	201,050	160,249
Insurance	326,001	316,001	320,194
Supplies	5,171,089	6,312,346	3,761,385
Utilities	2,581,729	2,705,722	2,512,087
Total Services and Supplies	14,411,400	15,431,917	12,251,981
Total Operating Expense	174,970,312	177,212,193	165,248,870

School District No. 37 (Delta)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	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	57,688,969	1,285,822	673,790	48,103		2,959,537	62,656,221
1.03 Career Programs	848,549		203,372			24,334	1,076,255
1.07 Library Services	2,092,109	9,202		70,872		108,135	2,280,318
1.08 Counselling	3,400,858					3,094	3,403,952
1.10 Special Education	14,114,810	492,181	11,466,473	128,889	183,791	1,524,227	27,910,371
1.30 English Language Learning	2,298,715	139,606	215,390			84,972	2,738,683
1.31 Indigenous Education	625,247	65,743	165,887	7,856	16,529	16,813	898,075
1.41 School Administration		6,598,095		2,787,025	10,347	160,013	9,555,480
1.60 Summer School	186,319		8,102	4,463			198,884
1.61 Continuing Education	449,315	285,919		236,550	96,459	21,020	1,089,263
1.62 International and Out of Province Students	915,313	435,194	82,183	590,433	175,713	47,932	2,246,768
1.64 Other	526,715	113,408	462,499	236,027	16,684	68,657	1,423,990
Total Function 1	83,146,919	9,425,170	13,277,696	4,110,218	499,523	5,018,734	115,478,260
4 District Administration							
4.11 Educational Administration				58,050	837,411		895,461
4.40 School District Governance					214,413		214,413
4.41 Business Administration				920,655	1,679,765	11,262	2,611,682
Total Function 4	-	-	-	978,705	2,731,589	11,262	3,721,556
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		142,264		398,140	1,016,472	28,244	1,585,120
5.50 Maintenance Operations	585			7,584,886	163,586	335,880	8,084,937
5.52 Maintenance of Grounds				565,900		93,449	659,349
5.56 Utilities							-
Total Function 5	585	142,264	-	8,548,926	1,180,058	457,573	10,329,406
7 Transportation and Housing							
7.41 Transportation and Housing Administration					22,781		22,781
7.70 Student Transportation						69,371	69,371
Total Function 7	-	-	-	-	22,781	69,371	92,152
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	83,147,504	9,567,434	13,277,696	13,637,849	4,433,951	5,556,940	129,621,374

School District No. 37 (Delta)

Operating Expense by Function, Program and Object

Year Ended June 30, 2022

Schedule 2C (Unaudited)

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2022 Actual	2022 Budget (Note 16)	2021 Actual (Restated - Note 20)
	\$	\$	\$	\$	\$	\$	\$
1 Instruction							
1.02 Regular Instruction	62,656,221	15,805,872	78,462,093	4,281,959	82,744,052	79,408,616	78,797,946
1.03 Career Programs	1,076,255	275,325	1,351,580	18,361	1,369,941	1,470,285	1,252,570
1.07 Library Services	2,280,318	550,458	2,830,776	78,519	2,909,295	2,995,097	2,652,729
1.08 Counselling	3,403,952	786,861	4,190,813	2,043	4,192,856	4,407,241	3,744,633
1.10 Special Education	27,910,371	6,817,625	34,727,996	1,037,514	35,765,510	35,310,912	33,129,991
1.30 English Language Learning	2,738,683	673,662	3,412,345	8,102	3,420,447	3,376,581	3,107,654
1.31 Indigenous Education	898,075	222,499	1,120,574	70,180	1,190,754	1,347,392	1,077,055
1.41 School Administration	9,555,480	2,269,089	11,824,569	17,609	11,842,178	11,835,541	11,608,228
1.60 Summer School	198,884	29,655	228,539	4,780	233,319	393,013	337,927
1.61 Continuing Education	1,089,263	258,818	1,348,081	137,253	1,485,334	1,444,670	1,322,474
1.62 International and Out of Province Students	2,246,768	564,640	2,811,408	1,031,833	3,843,241	4,251,080	2,695,245
1.64 Other	1,423,990	313,010	1,737,000	819,138	2,556,138	2,701,186	2,050,721
Total Function 1	115,478,260	28,567,514	144,045,774	7,507,291	151,553,065	148,941,614	141,777,173
4 District Administration							
4.11 Educational Administration	895,461	186,614	1,082,075	183,100	1,265,175	1,157,018	1,204,342
4.40 School District Governance	214,413	11,662	226,075	100,559	326,634	320,464	315,843
4.41 Business Administration	2,611,682	649,616	3,261,298	598,436	3,859,734	3,716,892	3,415,322
Total Function 4	3,721,556	847,892	4,569,448	882,095	5,451,543	5,194,374	4,935,507
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,585,120	385,806	1,970,926	584,592	2,555,518	2,599,940	2,568,309
5.50 Maintenance Operations	8,084,937	2,197,963	10,282,900	2,250,076	12,532,976	13,273,463	11,299,129
5.52 Maintenance of Grounds	659,349	149,888	809,237	270,562	1,079,799	1,063,772	910,094
5.56 Utilities	-	-	-	2,894,189	2,894,189	2,828,277	2,694,839
Total Function 5	10,329,406	2,733,657	13,063,063	5,999,419	19,062,482	19,765,452	17,472,371
7 Transportation and Housing							
7.41 Transportation and Housing Administration	22,781	4,478	27,259		27,259	26,239	25,751
7.70 Student Transportation	69,371	5,361	74,732	1,043,112	1,117,844	1,042,633	1,038,068
Total Function 7	92,152	9,839	101,991	1,043,112	1,145,103	1,068,872	1,063,819
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	129,621,374	32,158,902	161,780,276	15,431,917	177,212,193	174,970,312	165,248,870

School District No. 37 (Delta)**Schedule 3 (Unaudited)**Schedule of Special Purpose Operations
Year Ended June 30, 2022

	2022 Budget (Note 16)	2022 Actual	2021 Actual (Restated - Note 20)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	16,423,737	15,981,760	20,694,015
Other	176,000	266,164	147,360
Other Revenue	5,494,300	1,090,478	2,768,009
Investment Income	8,900	9,200	7,459
Total Revenue	22,102,937	17,347,602	23,616,843
Expenses			
Instruction	20,221,534	15,210,375	19,291,055
District Administration	735,858	647,160	658,434
Operations and Maintenance	953,869	813,868	3,174,339
Total Expense	21,911,261	16,671,403	23,123,828
Special Purpose Surplus (Deficit) for the year	191,676	676,199	493,015
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(61,676)	(193,953)
Tangible Capital Assets - Work in Progress	(191,676)	(612,974)	(297,513)
Other		(1,549)	(1,549)
Total Net Transfers	(191,676)	(676,199)	(493,015)
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, 2022

Schedule 3A (Unaudited)

	Annual Facility Grant \$	Learning Improvement Fund \$	Scholarships and Bursaries \$	School Generated Funds \$	Strong Start \$	Ready, Set, Learn \$	OLEP \$	CommunityLINK \$	Classroom Enhancement Fund - Overhead \$
Deferred Revenue, beginning of year			269,364	2,754,397		25,677		89,109	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	601,974	537,031			224,000	58,800	248,895	596,455	767,671
Provincial Grants - Other									
Other			49,762	902,595					
Investment Income	2,905	79	2,487					1,301	
	604,879	537,110	52,249	902,595	224,000	58,800	248,895	597,756	767,671
Less: Allocated to Revenue	604,879	537,110	38,260	861,484	224,000	53,252	248,895	572,510	767,671
Recovered									
Reclass. Non-Restricted School Generated Funds to Operating				1,928,079					
Deferred Revenue, end of year	-	-	283,353	867,429	-	31,225	-	114,355	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	601,974	537,031			224,000	53,252	248,895	571,209	767,671
Provincial Grants - Other									
Other Revenue			36,293	861,484					
Investment Income	2,905	79	1,967					1,301	
	604,879	537,110	38,260	861,484	224,000	53,252	248,895	572,510	767,671
Expenses									
Salaries									
Teachers						2,525	96,539		
Principals and Vice Principals									
Educational Assistants		417,345			161,370			390,343	307,839
Support Staff	103,289								66,273
Other Professionals								38,278	
Substitutes	13,862				5,588	5,049	297		211,487
	117,151	417,345	-	-	166,958	7,574	96,836	428,621	585,599
Employee Benefits	26,726	119,765			57,042	1,249	22,714	119,844	143,350
Services and Supplies	277,277		38,260	861,484		44,429	82,591	24,045	38,722
	421,154	537,110	38,260	861,484	224,000	53,252	202,141	572,510	767,671
Net Revenue (Expense) before Interfund Transfers	183,725	-	-	-	-	-	46,754	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress	(183,725)						(46,754)		
Other									
	(183,725)	-	-	-	-	-	(46,754)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	First Nation Student Transportation	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Early Childhood Education Dual Credit Program	New Horizons for Seniors
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		972,177	52		10,244				11,498
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	7,877,585	1,688,035		120,482	9,900	373,236	299,470	60,000	
Provincial Grants - Other									
Other									
Investment Income									
	7,877,585	1,688,035	-	120,482	9,900	373,236	299,470	60,000	-
Less: Allocated to Revenue	7,877,585	1,023,732	52	107,976	15,247	294,159	67,983	16,795	-
Recovered		972,177							
Reclass. Non-Restricted School Generated Funds to Operating									
Deferred Revenue, end of year	-	664,303	-	12,506	4,897	79,077	231,487	43,205	11,498
Revenues									
Provincial Grants - Ministry of Education and Child Care	7,877,585	1,023,732	52	107,976	15,247	294,159	67,983	16,795	
Provincial Grants - Other									
Other Revenue									
Investment Income									
	7,877,585	1,023,732	52	107,976	15,247	294,159	67,983	16,795	-
Expenses									
Salaries									
Teachers	6,274,723	376,075							
Principals and Vice Principals									
Educational Assistants		3,819							
Support Staff						133,113			
Other Professionals									
Substitutes		29,168		26,400	13,311				
	6,274,723	409,062	-	26,400	13,311	133,113	-	-	-
Employee Benefits	1,602,862	85,075		1,049	1,736	21,588			
Services and Supplies		390,083	52	80,527	200	139,458		16,795	
	7,877,585	884,220	52	107,976	15,247	294,159	-	16,795	-
Net Revenue (Expense) before Interfund Transfers	-	139,512	-	-	-	-	67,983	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress		(139,512)					(67,983)		
Other									
	-	(139,512)	-	-	-	-	(67,983)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2022

Schedule 3A (Unaudited)

	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Erase Grant	Ntwks Inq & Inv/ Aborig.Enh.Schls (NOIE/AESN)	Youth Train in Trades	Community Schools Partnership	TOTAL
	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		59,948		312,681			4,505,147
Add: Restricted Grants							
Provincial Grants - Ministry of Education and Child Care	3,573,848						17,037,382
Provincial Grants - Other			100,500	56,017	101,000		257,517
Other				258,551		50,000	1,260,908
Investment Income				3,234			10,006
	3,573,848	-	100,500	317,802	101,000	50,000	18,565,813
Less: Allocated to Revenue	3,573,848	1,773	100,500	219,305	90,586	50,000	17,347,602
Recovered							972,177
Reclass. Non-Restricted School Generated Funds to Operating							1,928,079
Deferred Revenue, end of year	-	58,175	-	411,178	10,414	-	2,823,102
Revenues							
Provincial Grants - Ministry of Education and Child Care	3,573,848			351			15,981,760
Provincial Grants - Other		1,773	100,500	73,305	90,586		266,164
Other Revenue				142,701		50,000	1,090,478
Investment Income				2,948			9,200
	3,573,848	1,773	100,500	219,305	90,586	50,000	17,347,602
Expenses							
Salaries							
Teachers	1,521,695						8,271,557
Principals and Vice Principals	335,933						335,933
Educational Assistants							1,280,716
Support Staff	226,698				33,587		562,960
Other Professionals						40,733	79,011
Substitutes							305,162
	2,084,326	-	-	-	33,587	40,733	10,835,339
Employee Benefits	512,614				6,394	9,267	2,731,275
Services and Supplies	738,683	1,773	100,500	219,305	50,605		3,104,789
	3,335,623	1,773	100,500	219,305	90,586	50,000	16,671,403
Net Revenue (Expense) before Interfund Transfers	238,225	-	-	-	-	-	676,199
Interfund Transfers							
Tangible Capital Assets Purchased	(61,676)						(61,676)
Tangible Capital Assets - Work in Progress	(175,000)						(612,974)
Other	(1,549)						(1,549)
	(238,225)	-	-	-	-	-	(676,199)
Net Revenue (Expense)	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule of Capital Operations

Year Ended June 30, 2022

Schedule 4 (Unaudited)

	2022 Budget (Note 16)	2022 Actual			2021 Actual (Restated - Note 20)
		Invested in Tangible Capital Assets	Local Capital	Fund Balance	
	\$	\$	\$	\$	\$
Revenues					
Investment Income	25,000		27,510	27,510	42,580
Gain (Loss) on Disposal of Tangible Capital Assets		303,608		303,608	
Amortization of Deferred Capital Revenue	4,450,618	4,483,065		4,483,065	4,410,403
Total Revenue	4,475,618	4,786,673	27,510	4,814,183	4,452,983
Expenses					
Operations and Maintenance				-	6,982
Amortization of Tangible Capital Assets					
Operations and Maintenance	6,943,325	7,030,228		7,030,228	6,808,023
Debt Services					
Capital Lease Interest	174,342		174,448	174,448	194,236
Total Expense	7,117,667	7,030,228	174,448	7,204,676	7,009,241
Capital Surplus (Deficit) for the year	(2,642,049)	(2,243,555)	(146,938)	(2,390,493)	(2,556,258)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	173,101	367,544		367,544	885,466
Tangible Capital Assets - Work in Progress	1,220,442	1,880,709		1,880,709	1,894,795
Local Capital				-	6,982
Capital Lease Payment	611,722		613,272	613,272	613,272
Total Net Transfers	2,005,265	2,248,253	613,272	2,861,525	3,400,515
Other Adjustments to Fund Balances					
District Portion of Proceeds on Disposal		(303,608)	303,608	-	
Principal Payment					
Capital Lease		438,823	(438,823)	-	
Total Other Adjustments to Fund Balances		135,215	(135,215)	-	
Total Capital Surplus (Deficit) for the year	(636,784)	139,913	331,119	471,032	844,257
Capital Surplus (Deficit), beginning of year		30,877,201	285,368	31,162,569	31,469,560
Prior Period Adjustments					
Conversion to half-year rule of amortization					(1,151,248)
Capital Surplus (Deficit), beginning of year, as restated		30,877,201	285,368	31,162,569	30,318,312
Capital Surplus (Deficit), end of year		31,017,114	616,487	31,633,601	31,162,569

School District No. 37 (Delta)

Schedule 4A (Unaudited)

Tangible Capital Assets
Year Ended June 30, 2022

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,714,525	245,891,704	6,749,233	2,108,216	389,629	3,809,583	269,662,890
Changes for the Year							
Increase:							
Purchases from:							
Deferred Capital Revenue - Other			20,722				20,722
Operating Fund			142,081	163,787			305,868
Special Purpose Funds						61,676	61,676
Transferred from Work in Progress		4,416,873	8,354		6,472	879,788	5,311,487
	-	4,416,873	171,157	163,787	6,472	941,464	5,699,753
Decrease:							
Deemed Disposals			240,784	123,601	169,911	292,387	826,683
	-	-	240,784	123,601	169,911	292,387	826,683
Cost, end of year	10,714,525	250,308,577	6,679,606	2,148,402	226,190	4,458,660	274,535,960
Work in Progress, end of year		450,052			222,156	531,121	1,203,329
Cost and Work in Progress, end of year	10,714,525	250,758,629	6,679,606	2,148,402	448,346	4,989,781	275,739,289
Accumulated Amortization, beginning of year		122,072,862	3,020,407	1,003,358	189,937	1,068,859	127,355,423
Prior Period Adjustments							
Conversion to half-year rule method of amortization		2,608,868	337,457	105,410	38,960	380,958	3,471,653
Accumulated Amortization, beginning of year, as restated		124,681,730	3,357,864	1,108,768	228,897	1,449,817	130,827,076
Changes for the Year							
Increase: Amortization for the Year		5,257,548	671,442	212,831	61,582	826,825	7,030,228
Decrease:							
Deemed Disposals			240,784	123,601	169,911	292,387	826,683
		-	240,784	123,601	169,911	292,387	826,683
Accumulated Amortization, end of year		129,939,278	3,788,522	1,197,998	120,568	1,984,255	137,030,621
Tangible Capital Assets - Net	10,714,525	120,819,351	2,891,084	950,404	327,778	3,005,526	138,708,668

School District No. 37 (Delta)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress
Year Ended June 30, 2022

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	179,715		170,644	4,277	354,636
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	4,129,175				4,129,175
Deferred Capital Revenue - Other	112,548	5,000		32,748	150,296
Operating Fund	18,779		57,984	1,190,972	1,267,735
Special Purpose Funds	426,708	3,354		182,912	612,974
	4,687,210	8,354	57,984	1,406,632	6,160,180
Decrease:					
Transferred to Tangible Capital Assets	4,416,873	8,354	6,472	879,788	5,311,487
	4,416,873	8,354	6,472	879,788	5,311,487
Net Changes for the Year	270,337	-	51,512	526,844	848,693
Work in Progress, end of year	450,052	-	222,156	531,121	1,203,329

School District No. 37 (Delta)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2022

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	102,757,738	1,956,132	1,352,340	106,066,210
Prior Period Adjustments				
Conversion to half-year rule method of amortization	(2,107,084)	(43,940)	(74,289)	(2,225,313)
Deferred Capital Revenue, beginning of year, as restated	100,650,654	1,912,192	1,278,051	103,840,897
Changes for the Year				
Increase:				
Transferred from Deferred Revenue - Capital Additions			20,722	20,722
Transferred from Work in Progress	3,933,471		150,296	4,083,767
	3,933,471	-	171,018	4,104,489
Decrease:				
Amortization of Deferred Capital Revenue	4,245,260	87,882	149,923	4,483,065
	4,245,260	87,882	149,923	4,483,065
Net Changes for the Year	(311,789)	(87,882)	21,095	(378,576)
Deferred Capital Revenue, end of year	100,338,865	1,824,310	1,299,146	103,462,321
Work in Progress, beginning of year	92,702			92,702
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	4,129,175		150,296	4,279,471
	4,129,175	-	150,296	4,279,471
Decrease				
Transferred to Deferred Capital Revenue	3,933,471		150,296	4,083,767
	3,933,471	-	150,296	4,083,767
Net Changes for the Year	195,704	-	-	195,704
Work in Progress, end of year	288,406	-	-	288,406
Total Deferred Capital Revenue, end of year	100,627,271	1,824,310	1,299,146	103,750,727

School District No. 37 (Delta)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2022

Schedule 4D (Unaudited)

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
Balance, beginning of year	\$ 264,096	\$ 1,486,054	\$	\$	\$	\$ 1,750,150
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,938,050					3,938,050
Investment Income		15,322				15,322
Capital Assets from PAC and other external Non-Provincial Organizations					20,722	20,722
Work in Progress Donated by other external Non-Provincial Organizations					150,296	150,296
	3,938,050	15,322	-	-	171,018	4,124,390
Decrease:						
Transferred to DCR - Capital Additions					20,722	20,722
Transferred to DCR - Work in Progress	4,129,175				150,296	4,279,471
	4,129,175	-	-	-	171,018	4,300,193
Net Changes for the Year	(191,125)	15,322	-	-	-	(175,803)
Balance, end of year	72,971	1,501,376	-	-	-	1,574,347

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

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

Fiscal Year Ended June 30, 2022

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, 2022

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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
ELECTED OFFICIALS				
WINDSOR, VALERIE L.	CHAIR	ELECTED OFFICIAL	33,111	2,639
BOISVERT, DANIEL	VICE CHAIR	ELECTED OFFICIAL	31,388	940
DIXON, LAURA J.	TRUSTEE	ELECTED OFFICIAL	29,983	1,538
BEARD, ERICA	TRUSTEE	ELECTED OFFICIAL	29,983	287
DOSANJH, JESSIE	TRUSTEE	ELECTED OFFICIAL	29,983	287
KANAKOS, NICKOLAS	TRUSTEE	ELECTED OFFICIAL	29,983	1,551
REID, BRAMWELL B.	TRUSTEE	ELECTED OFFICIAL	29,983	287
TOTAL ELECTED OFFICIALS			\$ 214,413	\$ 7,530

DETAILED EMPLOYEES EXCEEDING \$75,000

ABEL, KRISTY H.	COUNSELLOR	SECONDARY SCHOOL	86,253	68
ABERCROMBIE, CAROLE B.	TEACHER	ELEMENTARY SCHOOL	89,208	71
ABTAHI, JULIETTE D.	TEACHER	ELEMENTARY SCHOOL	88,344	6
ACKERMAN, AMELIA H.	TEACHER	ELEMENTARY SCHOOL	95,917	-
ADAMSON, IAIN	TEACHER	SECONDARY SCHOOL	89,212	50
ADAMSON, SANDRA	TEACHER	SECONDARY SCHOOL	96,507	22
AINGE, TERRY	PRINCIPAL	SECONDARY SCHOOL	155,092	167
AKEROYD, WILLIAM B.	TEACHER	ELEMENTARY SCHOOL	97,487	-
AKUNE, AARON S.	PRINCIPAL	SECONDARY SCHOOL	155,092	148
ALDCROFT, SEAN D.	TEACHER	ELEMENTARY SCHOOL	88,849	-
ALKEMA, LORRENNE C.	PRINCIPAL	ELEMENTARY SCHOOL	142,847	241
ALLAN, J. TODD	TEACHER	SECONDARY SCHOOL	95,676	-
AN, SEWON	TEACHER	ELEMENTARY SCHOOL	75,756	39
ANGELIDIS, JOANNA K.	DIRECTOR	LEARNING SERVICES	106,394	428
ANNANDALE, MICHAEL T.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,067	1,639
ANNIS, KAREN	TEACHER	ELEMENTARY SCHOOL	78,539	-
ARDANAZ, DANA M.	TEACHER	ELEMENTARY SCHOOL	89,361	21
ARDANAZ, KATRINA	TEACHER	ELEMENTARY SCHOOL	85,943	-
ARDANAZ, NICOLAS	TEACHER	ELEMENTARY SCHOOL	97,925	24
ARENDS, MARK	COUNSELLOR	SECONDARY SCHOOL	94,399	40
ARMSTRONG, TRACY	TEACHER	CONTINUING EDUCATION	115,685	-
ASPACIO, ANDREW	PATHOLOGIST (SLP)	LEARNING SERVICES	97,760	2,885
ATCHISON, KAREN	TEACHER	ELEMENTARY SCHOOL	89,212	9
ATHWAL, SIMMI	TEACHER	ELEMENTARY SCHOOL	95,594	-
ATWAL, JASLINA T.	TEACHER	ELEMENTARY SCHOOL	82,818	55
AUBEY, KAREN R.	TEACHER	ELEMENTARY SCHOOL	89,386	66
AUCCA RAMIREZ, ISRAEL D. *	MANAGER	INT'L STUDENT PROGRAM	92,799	10,074
AUJLA, SUKHDEEP K.	TEACHER	SECONDARY SCHOOL	86,045	150
AVDIC, NIKITA K.	PSYCHOLOGIST	LEARNING SERVICES	107,868	31
AVERILL, HARRIET R.	TEACHER	ELEMENTARY SCHOOL	88,321	29
AXON, LAURA J.	TEACHER	ELEMENTARY SCHOOL	80,841	21
BAIN, MARK	MANAGER	FACILITY SERVICES	106,220	672
BAINES, MATTHEW	TEACHER	SECONDARY SCHOOL	84,632	6
BAMFORD, DOUGLAS E.	TEACHER	SECONDARY SCHOOL	89,361	-
BAMFORD, MURRAY	TEACHER	SECONDARY SCHOOL	97,398	6
BARKER, REBECCA A.	TEACHER	ELEMENTARY SCHOOL	89,212	40
BASHIR, MARIAH	CONSULTANT	PROV. OUTREACH PROG.	76,844	5,961
BASTIN, VIVIAN L.	TEACHER	ELEMENTARY SCHOOL	76,461	-
BATH, NAVINE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,249	234
BAUMAN, BRADLEY R.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	208,151	5,488
BAYLEY, NATALIE L.	TEACHER	ELEMENTARY SCHOOL	95,535	9
BAZILEWICH, ANDREW J.	TEACHER	SECONDARY SCHOOL	102,824	-
BENABO, LEAH	TEACHER	SECONDARY SCHOOL	94,726	5

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
BENNETT, DAVID	TEACHER	SECONDARY SCHOOL	97,760	-
BENNETT, SARA K.	TEACHER	ELEMENTARY SCHOOL	89,212	31
BENOIT, DANICK	TEACHER	SECONDARY SCHOOL	94,023	45
BERGMAN, CHRISTINE	TEACHER	SECONDARY SCHOOL	95,535	-
BHATTI, KAL K.	TEACHER	ELEMENTARY SCHOOL	99,319	66
BILLINGSLEY, JODY	PRINCIPAL	ELEMENTARY SCHOOL	111,259	30
BIRT, RYAN	TEACHER	SECONDARY SCHOOL	99,099	204
BJORNSON, JULIANNA S.	TEACHER	SECONDARY SCHOOL	97,760	150
BLATZ, COLLEEN D.	TEACHER	SECONDARY SCHOOL	95,547	-
BLOUIN, TIANA	COUNSELLOR	SECONDARY SCHOOL	98,025	54
BOCHEN, LINDSAY E.	TEACHER	SECONDARY SCHOOL	95,535	204
BONIKOWSKY, TIMOTHY J.	TEACHER	SECONDARY SCHOOL	95,535	-
BONNER, NOLA C.	TEACHER	SECONDARY SCHOOL	88,413	6
BOURGEOIS, JEFFREY P.	TEACHER	ELEMENTARY SCHOOL	95,535	44
BOUSSERSKA, DAFINKA	COUNSELLOR	SECONDARY SCHOOL	145,413	60
BOYD, AMANDA J.	TEACHER	ELEMENTARY SCHOOL	90,116	66
BOYLE, MICHAEL S.	TEACHER	SECONDARY SCHOOL	91,993	12
BRADLEY, ARLENE G.	COUNSELLOR	SECONDARY SCHOOL	97,760	-
BRAID, NICOLE	DISTR. PRINCIPAL	HUMAN RESOURCES	147,424	2,407
BRANDEN, KATRINA P.	TEACHER	SECONDARY SCHOOL	89,229	6
BRAR, BRINDER	TEACHER	ELEMENTARY SCHOOL	86,347	66
BRAR, DAVINDER	TEACHER	SECONDARY SCHOOL	76,763	-
BRIND, KRISTIN E.	TEACHER	ELEMENTARY SCHOOL	89,559	21
BROMLEY, CURTIS	MANAGER	INFORMATION TECH. SVCS.	111,891	365
BROMLEY, KELLY	TEACHER	ELEMENTARY SCHOOL	95,536	24
BROWN, DARRELL G.	TEACHER	ELEMENTARY SCHOOL	95,867	-
BROWN, KIRSTEN I.	TEACHER	ELEMENTARY SCHOOL	89,228	-
BROWN, KUSH K.	TEACHER	ELEMENTARY SCHOOL	87,923	-
BROWN, MARK W.	TEACHER	SECONDARY SCHOOL	92,832	86
BRUGGE, ERICKA L.	TEACHER	ELEMENTARY SCHOOL	98,708	-
BRYAN, BRITT L.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	130,680	225
BRYJACK, BRENDA E.	TEACHER	ELEMENTARY SCHOOL	95,594	97
BRYSON, DAWN M.	TEACHER	ELEMENTARY SCHOOL	79,563	44
BURFORD, MATTHEW C.	TEACHER	SECONDARY SCHOOL	78,387	-
BURGESS, DAN I.	TEACHER	SECONDARY SCHOOL	148,285	640
BURNS, STEPHEN G.	TEACHER	SECONDARY SCHOOL	89,212	6
BURR, PATRICIA L.	TEACHER	LEARNING SERVICES	96,161	873
BYE, LISA M.	TEACHER	SECONDARY SCHOOL	95,541	-
BYLSMA, MICHAEL	TEACHER	SECONDARY SCHOOL	89,212	-
CADEZ, SANDRA M.	TEACHER	ELEMENTARY SCHOOL	89,211	10
CADIEUX, DIANE M.	TEACHER	ELEMENTARY SCHOOL	95,696	10
CAINE, LESLIE S.	TEACHER	ELEMENTARY SCHOOL	80,295	8
CALDER, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	95,536	16
CALDERON RAMIREZ, RITA E.	TEACHER	ELEMENTARY SCHOOL	98,253	56
CALLANDER, MARGARET	VICE-PRINCIPAL	SECONDARY SCHOOL	132,235	1,625
CAMPBELL, CATHERINE J.	TEACHER	SECONDARY SCHOOL	89,219	-
CAMPBELL, DAVID C.	TEACHER	SECONDARY SCHOOL	113,354	1,010
CAMPBELL, JOSHUA	TEACHER	LEARNING SERVICES	97,760	973
CAMPBELL, LYANNE R.	TEACHER	ELEMENTARY SCHOOL	96,762	151
CAPLAN, MICHELE R.	TEACHER	ELEMENTARY SCHOOL	95,535	11
CARLETON GAINES, TOSHI	PRINCIPAL	ELEMENTARY SCHOOL	139,336	666
CARR, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	101,896	22
CAVEBERRY, KALEA H.	TEACHER	SECONDARY SCHOOL	91,324	6
CHAHAL, SATNAM	DISTR. PRINCIPAL	LEARNING SERVICES	155,092	514
CHALUS, NATALIE	PSYCHOLOGIST	LEARNING SERVICES	105,763	76
CHAN, MICHELLE S.	TEACHER	SECONDARY SCHOOL	80,437	280
CHAN, SHERMAN	TEACHER	SECONDARY SCHOOL	102,225	-
CHANG, JUSTIN	TEACHER	SECONDARY SCHOOL	95,565	6
CHANG, VICTORIA L.	TEACHER	ELEMENTARY SCHOOL	84,272	13
CHAPIESKI, LISA	COORDINATOR	LEARNING SERVICES	89,969	1,660
CHAU, VAN A.	TEACHER	SECONDARY SCHOOL	102,745	39

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
CHENG, ANGELA	TEACHER	ELEMENTARY SCHOOL	85,155	35
CHENG, MICHELLE	TEACHER	SECONDARY SCHOOL	97,834	-
CHENG, WING YEE	TEACHER	SECONDARY SCHOOL	91,006	6
CHERRY, TIFFANY L.	TEACHER	ELEMENTARY SCHOOL	96,292	70
CHICANOT, MICHELA	TEACHER	ELEMENTARY SCHOOL	97,760	75
CHOY, ANGIE	TEACHER	SECONDARY SCHOOL	78,113	-
CHOY, JANICE	TEACHER	ELEMENTARY SCHOOL	79,460	42
CHOY, NOAH T.	TEACHER	SECONDARY SCHOOL	89,212	-
CHRIST, NICOLA	SECRETARY TREASURER	SEC. TREASURER'S OFFICE	207,753	5,025
CHU-CHONG, KATIE L.	CONSULTANT	PROV. OUTREACH PROG.	91,671	4,864
CHUM, NIKI	TEACHER	SECONDARY SCHOOL	90,187	-
CHURCH, ERIN A.	TEACHER	ELEMENTARY SCHOOL	95,535	40
CHURKO, BROOKE E.	TEACHER	ELEMENTARY SCHOOL	78,640	-
CIANFRINI, TOM	COORDINATOR	SECONDARY SCHOOL	94,387	18
CIPRIANO, FRANCA	COUNSELLOR	SECONDARY SCHOOL	102,225	17
CLANCY, CLAIRE E.	DISTR. PRINCIPAL	LEARNING SERVICES	150,723	278
CLARKE, CONSUELO	TEACHER	SECONDARY SCHOOL	102,830	17
CLARKE, TODD D.	TEACHER	SECONDARY SCHOOL	168,593	12
CLAY, STEVEN D.	TEACHER	ELEMENTARY SCHOOL	92,412	20
CLEAVER, ROBYN E.	TEACHER	SECONDARY SCHOOL	84,403	-
CLOSE, IAN J.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,067	340
COCKING, JEANINE N.	TEACHER	ELEMENTARY SCHOOL	81,919	-
COELHO, TRACEY M.	COORDINATOR	LEARNING SERVICES	97,931	501
COFLIN, JOHN	COUNSELLOR	LEARNING SERVICES	79,301	31
COGHLAN, DANIEL G.	TEACHER	ELEMENTARY SCHOOL	86,292	125
COLIBABA, DEANNE	TEACHER	ELEMENTARY SCHOOL	95,174	16
COLLIER, SHERRI L.	TEACHER	ELEMENTARY SCHOOL	89,975	13
COLLINS, DONALD C.	TEACHER	SECONDARY SCHOOL	97,760	5
CONDONPOPOULOS, JENNIFER E.	TEACHER	SECONDARY SCHOOL	89,924	6
CONNAUGHTON, NOAH	TEACHER	ELEMENTARY SCHOOL	89,212	-
COOPER, LUCY	TEACHER	SECONDARY SCHOOL	95,535	-
COOPER, NICOLE	TEACHER	ELEMENTARY SCHOOL	87,741	-
COPELAND, BONNIE	TEACHER	ELEMENTARY SCHOOL	82,285	23
CORDINGLEY, JOSEPH	BUDGET OFFICER	LEARNING SERVICES	91,726	1,810
CORTES, HERNANDO	SENIOR ANALYST	INFORMATION TECH. SVCS.	79,831	24
COTTER, DALE S.	TEACHER	ELEMENTARY SCHOOL	98,210	27
COUGLE, JANE A.	TEACHER	SECONDARY SCHOOL	99,759	30
COUWENBERGHS, DARLENE R.	TEACHER	SECONDARY SCHOOL	102,227	11
COWAN, JOHN	INSTRUCTOR	DELTA COMMUNITY COLL.	93,079	25
COWEN, DUNCAN E.	TEACHER	SECONDARY SCHOOL	103,614	-
COZENS, MEGHAN B.	TEACHER	ELEMENTARY SCHOOL	97,760	19
COZICAR, SHANNON P.	TEACHER	ELEMENTARY SCHOOL	89,212	-
CRAWFORD, BRADLEY D.	TEACHER	SECONDARY SCHOOL	98,386	-
CRAWFORD, JENNIFER L.	TEACHER	ELEMENTARY SCHOOL	87,958	155
CRESPO, NATALIE	TEACHER	ELEMENTARY SCHOOL	94,855	37
CULLEN, NOEMIA G.	TEACHER	SECONDARY SCHOOL	94,199	39
CUNNINGHAM, CAROL A.	TEACHER	ELEMENTARY SCHOOL	89,212	24
DALGETTY, IVANA S.	TEACHER	ELEMENTARY SCHOOL	95,535	24
DALGETTY, KEVIN	VICE-PRINCIPAL	SECONDARY SCHOOL	134,134	142
DANDIWAL, NATASHA	TEACHER	SECONDARY SCHOOL	84,838	-
DANE, LAURINE E.	TEACHER	ELEMENTARY SCHOOL	101,940	27
D'Aoust, CLAIRe R.	COORDINATOR	LEARNING SERVICES	103,580	105
DARE, ELIZABETH	TEACHER	ELEMENTARY SCHOOL	95,535	16
DAVIS, NICOLE M.	TEACHER	SECONDARY SCHOOL	93,675	9
DAY, CARLA G.	TEACHER	SECONDARY SCHOOL	102,235	320
DE PIERI, DAVID M.	TEACHER	SECONDARY SCHOOL	101,254	-
DECONTI, PETER A.	COORDINATOR	LEARNING SERVICES	101,682	1,043
DEL NIN, BRITTANY K.	CONSULTANT	PROV. OUTREACH PROG.	78,097	9,807
DENZ, SYLVIA	TEACHER	ELEMENTARY SCHOOL	87,237	11
DEOL, ANTAR K.	TEACHER	CONTINUING EDUCATION	155,299	12
DERODRA, SONAL	TEACHER	ELEMENTARY SCHOOL	87,992	150

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
DESHARNAIS, CHANTELE	TEACHER	ELEMENTARY SCHOOL	86,283	50
DESY, NICOLE	TEACHER	ELEMENTARY SCHOOL	97,760	54
DETTLING, HEATHER M.	TEACHER	ELEMENTARY SCHOOL	97,760	111
DHALIWAL, JATINDER K.	TEACHER	SECONDARY SCHOOL	97,760	-
DERARI, SUKHI	MANAGER	PROCUREMENT SERVICES	101,871	2,392
DHILLON, JASVINDER K.	TEACHER	ELEMENTARY SCHOOL	76,464	41
DHIMAN, RAMANDEEP	TEACHER	SECONDARY SCHOOL	79,612	-
DHINGRA, JASMINE K.	TEACHER	ELEMENTARY SCHOOL	81,154	-
DIOMIS, WENDY L.	COUNSELLOR	SECONDARY SCHOOL	97,925	6
DIOTTE, LAURA N.	TEACHER	ELEMENTARY SCHOOL	89,212	7
DOBROVOLNY, CHRIS J.	TEACHER	SECONDARY SCHOOL	100,002	-
DOCKERILL, HELEN P.	TEACHER	ELEMENTARY SCHOOL	90,750	-
DODDS, ANDREA E.	TEACHER	SECONDARY SCHOOL	89,212	-
DOOLAN, DENA M.	TEACHER	ELEMENTARY SCHOOL	89,214	44
DOORNBOSCH, ANGELA	TEACHER	ELEMENTARY SCHOOL	76,478	30
DOP, ANGELA D.	TEACHER	SECONDARY SCHOOL	102,225	6
DORNBIERER, MEGAN	TEACHER	ELEMENTARY SCHOOL	80,781	23
DOUANGCHANH, MARK	PRINCIPAL	ELEMENTARY SCHOOL	147,215	125
DOUANGCHANH, TRISHA E.	TEACHER	ELEMENTARY SCHOOL	89,480	-
DOUKAS, CONSTANTINA	PRINCIPAL	ELEMENTARY SCHOOL	139,336	2,358
DRINNAN, MICHELLE L.	TEACHER	ELEMENTARY SCHOOL	97,760	60
DRYSDALE, LORI A.	TEACHER	ELEMENTARY SCHOOL	92,584	22
DUBE, CHRISTIANE M.	COUNSELLOR	LEARNING SERVICES	101,487	58
DUBOURT, CHRISTIE N.	TEACHER	ELEMENTARY SCHOOL	95,535	-
DUCHARME, ROBERT	TEACHER	SECONDARY SCHOOL	98,423	-
DUFF, DARREN	DIRECTOR	FACILITY SERVICES	168,227	2,288
DUFOUR, MARC	TEACHER	ELEMENTARY SCHOOL	78,507	9
DUGGAN, TRISH L.	TEACHER	SECONDARY SCHOOL	91,340	6
DUKE, JENNIFER N.	PSYCHOLOGIST	LEARNING SERVICES	105,763	39
DUPUIS, DONALD	TEACHER	SECONDARY SCHOOL	97,760	-
DURMAN, TANYA A.	TEACHER	ELEMENTARY SCHOOL	101,310	44
DYCK, KERRY L.	TEACHER	CONTINUING EDUCATION	89,212	247
EDWARDS, MEGHAN E.	TEACHER	ELEMENTARY SCHOOL	95,535	56
EDWORTHY, FAITH	TEACHER	ELEMENTARY SCHOOL	100,957	-
EICHORN, DEAN *	DISTR. ADMINISTRATOR	INT'L STUDENT PROGRAM	136,067	4,604
ELKIN, JESSICA	TEACHER	ELEMENTARY SCHOOL	96,258	79
ELLIS, CHRISTINA	TEACHER	ELEMENTARY SCHOOL	81,923	44
EL-TAKKALE, DANA	COUNSELLOR	LEARNING SERVICES	103,710	101
EMIGH, LINDA J.	TEACHER	ELEMENTARY SCHOOL	89,346	30
EMMETT, BRUCE J.	TEACHER	SECONDARY SCHOOL	97,760	5
ENGLAND, NANCY H.	TEACHER	ELEMENTARY SCHOOL	89,011	-
ERKER, KAREN L.	TEACHER	ELEMENTARY SCHOOL	89,212	15
ESDAILE, TERESA R.	TEACHER	ELEMENTARY SCHOOL	82,253	40
EVANS, DEBORAH J.	EXECUTIVE ASSISTANT	SEC. TREASURER'S OFFICE	75,423	-
EVANS, RYAN W.	TEACHER	SECONDARY SCHOOL	97,760	-
FAHRMANN, ERIC N.	TEACHER	SECONDARY SCHOOL	85,899	-
FARNDEN, TERRI L.	VICE-PRINCIPAL	SECONDARY SCHOOL	129,157	177
FARRELLY, DAVID	TEACHER	SECONDARY SCHOOL	86,498	-
FARYNA, KAREN N.	TEACHER	SECONDARY SCHOOL	89,212	44
FAST, JOY Y.	COORDINATOR	LEARNING SERVICES	99,466	175
FAUST, ROBYN	DIRECTOR	FINANCE & MGMNT SERVICES	165,022	3,788
FAYAZKAMAL, WAJMA	TEACHER	ELEMENTARY SCHOOL	95,538	110
FEENAN, JANELLE B.	TEACHER	ELEMENTARY SCHOOL	97,272	141
FERGUSON, PAMELA	TEACHER	ELEMENTARY SCHOOL	97,579	47
FERGUSON, SHARON A.	TEACHER	ELEMENTARY SCHOOL	95,535	16
FERREIRA, LAURIE	TEACHER	ELEMENTARY SCHOOL	94,105	-
FILMER, STEPHEN S.	TEACHER	SECONDARY SCHOOL	89,996	-
FINAN, LAURA J.	TEACHER	ELEMENTARY SCHOOL	95,535	58
FINLAN, MICHELLE A.	TEACHER	SECONDARY SCHOOL	89,212	-
FISCHER, KRISTIN R.	TEACHER	ELEMENTARY SCHOOL	87,512	48
FORMOSA, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	97,760	27

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
FRAMPTON, JANICE	TEACHER	SECONDARY SCHOOL	89,212	-
FRASER, FIONA M.	CONSULTANT	LEARNING SERVICES	100,399	1,077
FREDERICKSON, DAUN M.	CUPE PRESIDENT	SECONDMENT	75,208	263
FRENCH, GUY A.	TEACHER	SECONDARY SCHOOL	95,535	-
FRIESEN, BRANDY L.	TEACHER	ELEMENTARY SCHOOL	89,229	16
FROH, BONNIE A.	TEACHER	ELEMENTARY SCHOOL	95,173	-
FROH, THOMAS S.	TEACHER	SECONDARY SCHOOL	92,036	6
FUOCO, CHRISTOPHER V.	MANAGER	COMMUNITY SCHOOLS	99,596	36
FURTADO, ALLEN	TEACHER	ELEMENTARY SCHOOL	89,212	13
GADOWSKY, KAREN D.	TEACHER	SECONDARY SCHOOL	102,225	-
GALBRAITH, JENNIFER L.	TEACHER	SECONDARY SCHOOL	93,677	-
GARBA, LINETTE	TEACHER	SECONDARY SCHOOL	95,535	150
GARTRY, CANDICE	ASS'T SEC. TREASURER	SEC. TREASURER'S OFFICE	154,272	3,971
GAULL, KEVAN	TEACHER	SECONDARY SCHOOL	91,443	-
GENUIST, LORI J.	TEACHER	ELEMENTARY SCHOOL	94,872	11
GENUIST, PATRICK F.	TEACHER	ELEMENTARY SCHOOL	91,189	-
GEORGE, CLAIRE E. *	DISTR. ADMINISTRATOR	INT'L STUDENT PROGRAM	132,612	5,995
GEORGE, LITTY	TEACHER	PROV. OUTREACH PROG.	81,198	-
GEORGE, LIZY	TEACHER	SECONDARY SCHOOL	93,912	-
GIBBS, CAROLYN N.	PATHOLOGIST (SLP)	LEARNING SERVICES	97,760	898
GIBBS, MICHAEL E.	INSTRUCTOR	DELTA COMMUNITY COLL.	84,463	31
GIBSON, BRENT	MANAGER	INT'L STUDENT PROGRAM	80,048	1,837
GIFFIN, NIKITA L.	TEACHER	ELEMENTARY SCHOOL	77,628	48
GILL, KATHLEEN M.	TEACHER	SECONDARY SCHOOL	95,535	-
GILLIS, BRYARLEY M.	COUNSELLOR	SECONDARY SCHOOL	83,661	-
GITTENS, NATASHA	TEACHER	ELEMENTARY SCHOOL	84,154	9
GLASS, JEREMY S.	TEACHER	SECONDARY SCHOOL	97,760	-
GLENNON, ELISA	TEACHER	SECONDARY SCHOOL	102,225	6
GOMEZ, MEL U.	MANAGER	MAINTENANCE SERVICES	100,242	2,359
GONZALEZ, HEIDI M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	125,339	1,375
GOODALE, JENNIFER A.	TEACHER	ELEMENTARY SCHOOL	95,892	70
GORDON, NANCY G.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	193,925	2,687
GOUGH, COLLEEN R.	TEACHER	ELEMENTARY SCHOOL	76,452	15
GRAFF, JACQUELINE	TEACHER	ELEMENTARY SCHOOL	78,507	21
GRAHAM, DARRELL	TEACHER	SECONDARY SCHOOL	95,885	177
GRAHAM, JANE E.	TEACHER	SECONDARY SCHOOL	97,760	-
GRAHAM, MARISA C.	TEACHER	ELEMENTARY SCHOOL	98,110	37
GRAINGER, BARBARA L.	TEACHER	ELEMENTARY SCHOOL	95,535	24
GRANNARY, ANITA E.	TEACHER	ELEMENTARY SCHOOL	80,736	43
GRANT, PHILIP	TEACHER	SECONDARY SCHOOL	132,737	4
GRANUM, MICHAEL C.	TEACHER	ELEMENTARY SCHOOL	95,535	-
GREENE, SHELLEY G.	COUNSELLOR	SECONDARY SCHOOL	97,760	78
GREENHALGH, ELAINE M.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	140
GREGG, GUS A.	TEACHER	ELEMENTARY SCHOOL	78,302	31
GREGORY, STEPHANIE L.	TEACHER	ELEMENTARY SCHOOL	88,974	60
GREWAL, GURINDER	TEACHER	SECONDARY SCHOOL	88,850	-
GREWAL, PAM	PSYCHOLOGIST	LEARNING SERVICES	105,772	13
GREWAL, SONIA	TEACHER	SECONDARY SCHOOL	76,665	-
GREWAL, SUMANDEEP	TEACHER	ELEMENTARY SCHOOL	97,782	66
GROOM, MEGAN L.	TEACHER	ELEMENTARY SCHOOL	95,050	96
GROUNDS, COLLEEN M.	TEACHER	ELEMENTARY SCHOOL	97,156	21
HACKER, JEFFREY D.	TEACHER	SECONDARY SCHOOL	96,211	34
HAINS, JOHANNE	TEACHER	ELEMENTARY SCHOOL	78,507	21
HALL, DIANNE N.	TEACHER	ELEMENTARY SCHOOL	76,633	-
HALL, SEAN M.	TEACHER	SECONDARY SCHOOL	88,487	150
HAMADE, BRYCE	TEACHER	SECONDARY SCHOOL	89,212	-
HAMAURA, DEAN	TEACHER	ELEMENTARY SCHOOL	85,997	8
HAMILTON, CORRINE D.	COORDINATOR	INT'L STUDENT PROGRAM	102,225	806
HAMILTON, DANIELLE	TEACHER	SECONDARY SCHOOL	89,212	6
HANDY, LYNDA	CONSULTANT	PROV. OUTREACH PROG.	82,964	5,946
HANLON, KERI	PRINCIPAL	ELEMENTARY SCHOOL	143,277	159

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
HANLY, JAYMIE A.	TEACHER	ELEMENTARY SCHOOL	95,535	31
HANNAH, LINDSAY K.	TEACHER	ELEMENTARY SCHOOL	85,144	24
HANSEN, PAIGE	DISTR. VICE-PRINCIPAL	CONTINUING EDUCATION	136,067	1,111
HANSEN, TRISHA L.	TEACHER	ELEMENTARY SCHOOL	81,165	-
HANSON, DEBORAH	TEACHER	SECONDARY SCHOOL	85,254	43
HARDMAN, ERIKA L.	TEACHER	SECONDARY SCHOOL	97,760	-
HARDMAN, JUDITH A.	TEACHER	ELEMENTARY SCHOOL	88,849	22
HARDY, ALLISON M.	TEACHER	ELEMENTARY SCHOOL	85,139	40
HARDY, MARGO R.	TEACHER	ELEMENTARY SCHOOL	96,912	-
HARDY, SHANNON L.	TEACHER	ELEMENTARY SCHOOL	78,728	-
HARKLEY, GRAHAM J.	TEACHER	SECONDARY SCHOOL	95,535	21
HARKLEY, SHARON W.	TEACHER	ELEMENTARY SCHOOL	89,480	-
HARMS, TAMARA L.	TEACHER	ELEMENTARY SCHOOL	95,535	21
HARNIK, SHARON L.	TEACHER	SECONDARY SCHOOL	89,212	11
HARRIS, ROSEMARY A.	TEACHER	CONTINUING EDUCATION	89,823	129
HARRISON, CARLEY	TEACHER	ELEMENTARY SCHOOL	88,849	-
HARRISON, LYLE M.	FOREMAN	MAINTENANCE SERVICES	80,486	238
HASS, HEIDI M.	TEACHER	ELEMENTARY SCHOOL	89,212	66
HASTINGS, JENNIFER	TEACHER	ELEMENTARY SCHOOL	98,268	132
HAWTHORNE, HEATHER L.	TEACHER	ELEMENTARY SCHOOL	85,757	11
HAY, CATHERINE E.	TEACHER	SECONDARY SCHOOL	97,760	6
HAY, CLARE	COORDINATOR	LEARNING SERVICES	81,238	171
HAYES, VALERIE	COUNSELLOR	SECONDARY SCHOOL	97,760	6
HAYNES, SUSAN C.	TEACHER	SECONDARY SCHOOL	95,535	-
HEAL, VANESSA	EMERGENCY OFFICER	HUMAN RESOURCES	80,772	933
HEARN, ALISHA	TEACHER	ELEMENTARY SCHOOL	89,678	29
HEER, KALBIR	TEACHER	SECONDARY SCHOOL	97,762	100
HEIDEN, JENNIFER C.	TEACHER	SECONDARY SCHOOL	100,002	-
HENDERSON, BARRY W.	TEACHER	SECONDARY SCHOOL	89,212	6
HENDERSON, COLLEEN M.	TEACHER	ELEMENTARY SCHOOL	78,496	-
HENDERSON, JONATHAN A.	TEACHER	ELEMENTARY SCHOOL	78,787	-
HERMANSON, KIRSTEN	MANAGER	LEARNING SERVICES	83,412	141
HESLIP, JAMIE L.	TEACHER	SECONDARY SCHOOL	76,769	19
HEWITT, JUANITA K.	TEACHER	ELEMENTARY SCHOOL	97,760	66
HICKLING, SALLY A.	TEACHER	ELEMENTARY SCHOOL	97,925	21
HIGNELL, LISA F.	TEACHER	ELEMENTARY SCHOOL	95,535	15
HILL, ROBERT J.	TEACHER	SECONDARY SCHOOL	89,217	-
HIVES, LINDA	MANAGER	FINANCIAL SERVICES	103,841	3,512
HLINA, KIMBERLEY L.	TEACHER	SECONDARY SCHOOL	121,587	12
HO, TANYA	TEACHER	ELEMENTARY SCHOOL	89,212	24
HODGINS, JASON R.	COORDINATOR	LEARNING SERVICES	100,002	455
HODGINS, SHANNON	TEACHER	ELEMENTARY SCHOOL	81,278	44
HOEPPNER, LINDA	TEACHER	ELEMENTARY SCHOOL	97,760	24
HOFFINGER, SHARON M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	125,229	187
HOGG, KAREN A.	TEACHER	ELEMENTARY SCHOOL	97,398	24
HOGLUND, DAVID R.	TEACHER	SECONDARY SCHOOL	95,535	-
HOLLAND, LESLEE	TEACHER	SECONDARY SCHOOL	76,545	-
HOLLANDS, NINA K.	TEACHER	SECONDARY SCHOOL	92,637	-
HOMENIUK, KATRINA A.	PRINCIPAL	ELEMENTARY SCHOOL	142,847	181
HONG, SONNY	TEACHER	SECONDARY SCHOOL	89,212	-
HOPE, JAMES R.	PRINCIPAL	ELEMENTARY SCHOOL	149,297	186
HOPE, MAREVA	VICE-PRINCIPAL	ELEMENTARY SCHOOL	108,910	1,619
HOPE, NADINE	COORDINATOR	LEARNING SERVICES	100,429	263
HOPKINSON, MARNE J.	PRINCIPAL	SECONDMENT IN-DISTRICT	147,214	1,677
HOSKINS, KAREN E.	TEACHER	ELEMENTARY SCHOOL	95,535	43
HOULE, SHELLEY M.	TEACHER	ELEMENTARY SCHOOL	95,535	11
HOWLETT, ANNE L.	TEACHER	SECONDARY SCHOOL	95,535	6
HRABOVSKI, DOUGLAS	TEACHER	ELEMENTARY SCHOOL	95,870	21
HU, JUBILEE	TEACHER	SECONDARY SCHOOL	102,824	-
HUGHES, LEAH C.	COORDINATOR	LEARNING SERVICES	85,296	1,463
HULME, MYLES N.	TEACHER	SECONDARY SCHOOL	100,662	-

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

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

Fiscal Year Ended June 30, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
HULME, SHELLEY L.	TEACHER	ELEMENTARY SCHOOL	95,535	52
HUNDAL, JESSE S.	TEACHER	SECONDARY SCHOOL	102,638	24
HUNT, IRINA H.	TEACHER	SECONDARY SCHOOL	97,760	6
HUNT, SHANNON D.	DISTR. PRINCIPAL	HUMAN RESOURCES	151,153	530
HUNTER, DALE A.	MANAGER	HUMAN RESOURCES	84,390	-
HUNTER, MARNIE J.	TEACHER	ELEMENTARY SCHOOL	95,535	40
HUNTER, MICHAEL	TEACHER	ELEMENTARY SCHOOL	95,535	21
HUNTER, PAIGE	TEACHER	ELEMENTARY SCHOOL	95,535	30
HURLEY, ERICA L.	TEACHER	SECONDARY SCHOOL	95,535	6
IACHETTA, MICHAEL B.	TEACHER	SECONDARY SCHOOL	153,072	-
INKSTER, TOM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	132,235	2,207
ISAAK, ANDREW	TEACHER	SECONDARY SCHOOL	80,249	7
ISMAY, JACEE	TEACHER	SECONDARY SCHOOL	75,735	-
JACOBS, BROOKE K.	TEACHER	CONTINUING EDUCATION	89,731	6
JACOBS, MICHELLE	TEACHER	ELEMENTARY SCHOOL	89,212	47
JAFFER, SALMA	TEACHER	ELEMENTARY SCHOOL	87,959	91
JAIN, PARINITA	TEACHER	ELEMENTARY SCHOOL	95,535	24
JAKUBEC, JENNIFER R.	TEACHER	ELEMENTARY SCHOOL	77,521	40
JANG, WILLIAM W.	TEACHER	ELEMENTARY SCHOOL	90,825	43
JANZEN, CHARLENE H.	TEACHER	SECONDARY SCHOOL	89,212	8
JASSAL, GURMEET G.	TEACHER	ELEMENTARY SCHOOL	89,212	15
JAWANDA, SHELTON S.	TEACHER	LEARNING SERVICES	103,710	64
JELIC, CHELSEA	PATHOLOGIST (SLP)	PROV. OUTREACH PROG.	101,510	6,446
JOHAL, SELINA S.	TEACHER	ELEMENTARY SCHOOL	85,187	11
JOHNSON, TED E.	DIRECTOR	CONTINUING EDUCATION	177,992	4,000
JONES, ANDREA R.	TEACHER	ELEMENTARY SCHOOL	95,535	-
JONES, MICHELLE N.	TEACHER	ELEMENTARY SCHOOL	95,890	177
JORDAN, PETER M.	COORDINATOR	PROV. OUTREACH PROG.	101,373	1,157
JORGENSEN, IVANA	TEACHER	ELEMENTARY SCHOOL	78,507	49
JOYCE, HEATHER M.	COUNSELLOR	LEARNING SERVICES	103,710	330
JUBINVILLE, DIANE M.	DISTR. VICE-PRINCIPAL	LEARNING SERVICES	136,277	1,350
JUNG, EVA	TEACHER	ELEMENTARY SCHOOL	98,830	93
JURICA, EMIL M.	TEACHER	SECONDARY SCHOOL	89,212	38
KABA, SHAISTA S.	TEACHER	ELEMENTARY SCHOOL	98,349	-
KAILA, ANJEET	COUNSELLOR	SECONDARY SCHOOL	97,760	17
KALLO, ALIA D.	PATHOLOGIST (SLP)	LEARNING SERVICES	97,760	946
KAMASZEWSKI, PETER	TEACHER	ELEMENTARY SCHOOL	95,535	13
KANDLER, CRYSTAL	TEACHER	ELEMENTARY SCHOOL	84,013	23
KANDOLA, BALBIR S.	TEACHER	ELEMENTARY SCHOOL	90,097	49
KANG, TANYA S.	TEACHER	SECONDARY SCHOOL	89,212	-
KARPLUK, DARREN R.	TEACHER	ELEMENTARY SCHOOL	89,212	66
KARPUN, DANIELA B.	TEACHER	SECONDARY SCHOOL	95,535	-
KASS, GENNA	TEACHER	SECONDARY SCHOOL	92,840	88
KATO, JULIANNA S.	TEACHER	ELEMENTARY SCHOOL	89,212	-
KAUR, RAVNEET	TEACHER	SECONDARY SCHOOL	83,673	-
KAY, LAURIE	TEACHER	ELEMENTARY SCHOOL	96,585	70
KAY, SHARON E.	TEACHER	SECONDARY SCHOOL	94,030	128
KE, ROSA	TEACHER	ELEMENTARY SCHOOL	95,560	20
KEATING, LAUREN	COORDINATOR	LEARNING SERVICES	91,482	1,877
KENIS, VALERIE	TEACHER	SECONDARY SCHOOL	95,535	-
KERRIGAN, TERESA F.	TEACHER	ELEMENTARY SCHOOL	89,212	37
KETCHUM, ANN M.	TEACHER	ELEMENTARY SCHOOL	78,508	13
KHANGURA, SANJEET K.	TEACHER	SECONDARY SCHOOL	100,002	-
KHUN KHUN, RAJBINDER	TEACHER	ELEMENTARY SCHOOL	82,852	7
KILPATRICK, KAREN J.	COUNSELLOR	SECONDARY SCHOOL	102,225	6
KIM, SOO MIN	TEACHER	SECONDARY SCHOOL	82,133	7
KINAHAN, THOMAS M.	TEACHER	SECONDARY SCHOOL	89,223	8
KING, TASHA	TEACHER	ELEMENTARY SCHOOL	80,817	124
KING, WAYNE A.	TEACHER	SECONDARY SCHOOL	89,217	-
KINLIN, SHEILA M.	TEACHER	ELEMENTARY SCHOOL	95,535	8
KINNIS, CAROLYN R.	TEACHER	SECONDARY SCHOOL	95,058	-

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
KIRINCIC, RICHARD S.	DISTR. PRINCIPAL	LEARNING SERVICES	150,723	939
KIRINCIC, TASHI	COORDINATOR	LEARNING SERVICES	102,225	1,300
KLASSEN, BARBARA	TEACHER	ELEMENTARY SCHOOL	88,785	-
KLASSEN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	88,406	-
KLASSEN, PATRICK D.	PRINCIPAL	ELEMENTARY SCHOOL	145,367	2,179
KLOSE, JANEEN R.	TEACHER	ELEMENTARY SCHOOL	88,849	48
KO, VANESSA	TEACHER	ELEMENTARY SCHOOL	95,535	37
KOORJEE, PALO	TEACHER	ELEMENTARY SCHOOL	89,693	41
KRAMER, JOYCE E.	TEACHER	ELEMENTARY SCHOOL	89,212	9
KRUCKENBERG, YVETTE M.	TEACHER	ELEMENTARY SCHOOL	88,322	-
KUMAR, HARRY	MANAGER	MAINTENANCE SERVICES	127,771	786
KUNG, JONATHAN C.	TEACHER	CONTINUING EDUCATION	97,760	-
KWASNICKI, JANN E.	PRINCIPAL	ELEMENTARY SCHOOL	142,847	162
KWON, EUN Y.	TEACHER	LEARNING SERVICES	78,257	126
LAI, EDWIN P.	TEACHER	SECONDARY SCHOOL	95,535	-
LALONDE, JINNY C.	TEACHER	SECONDARY SCHOOL	95,535	16
LAMBA, MAHIMA	TEACHER	ELEMENTARY SCHOOL	78,106	11
LANE, MARIAN H.	TEACHER	ELEMENTARY SCHOOL	95,536	21
LAPPIN, JENNIFER M.	TEACHER	ELEMENTARY SCHOOL	95,536	40
LARRYANT, BERNARDUS	CONSULTANT	PROV. OUTREACH PROG.	102,226	5,604
LARSON, KRISTY M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	125,823	153
LAUBMAN, KENT P.	TEACHER	SECONDARY SCHOOL	88,119	66
LAVERDURE, LAURA	TEACHER	SECONDARY SCHOOL	80,172	-
LAVERY, SEAN T.	TEACHER	SECONDARY SCHOOL	89,212	6
LAZZER, JOHN	TEACHER	SECONDARY SCHOOL	95,058	-
LE BRUN, JESSICA L.	COORDINATOR	LEARNING SERVICES	102,580	1,047
LEBOURDAIS, MARK	TEACHER	SECONDARY SCHOOL	85,514	-
LEE, JONATHAN S.	TEACHER	ELEMENTARY SCHOOL	97,760	16
LEE, MONICA	COORDINATOR	PROV. OUTREACH PROG.	102,225	395
LEITCH, DOUG	FOREMAN	INFORMATION TECH. SVCS.	77,187	267
LEROUX, CHARITY L.	TEACHER	SECONDARY SCHOOL	91,443	-
LEROY, LAURENA E.	TEACHER	ELEMENTARY SCHOOL	95,257	124
LEUNG, KELSEY	TEACHER	SECONDARY SCHOOL	76,714	75
LEUNG, WALLACE	PAINTER	MAINTENANCE SERVICES	75,729	19
LEVENSTEIN, KENNETH J.	PRINCIPAL	ELEMENTARY SCHOOL	147,223	223
LEVEQUE, KAREN L.	TEACHER	ELEMENTARY SCHOOL	96,496	42
LEWIS, NICOLE J.	TEACHER	ELEMENTARY SCHOOL	92,854	13
LINGHAM, CAROL E.	TEACHER	SECONDARY SCHOOL	100,002	6
LITTLE, AMY	TEACHER	ELEMENTARY SCHOOL	89,261	-
LITTLEWOOD, RACHEL F.	TEACHER	ELEMENTARY SCHOOL	76,153	17
LLOYD, KIMBERLY L.	TEACHER	ELEMENTARY SCHOOL	89,212	-
LOCHHEAD, RHONDA M.	COORDINATOR	LEARNING SERVICES	93,815	1,573
LOEWEN, JACQUELINE H.	TEACHER	ELEMENTARY SCHOOL	78,507	37
LOF, ANGIE S.	DISTR. ADMINISTRATOR	CONTINUING EDUCATION	126,206	338
LOGIE, JANA	COORDINATOR	LEARNING SERVICES	102,214	1,057
LOISELLE, HEATHER S.	TEACHER	SECONDARY SCHOOL	97,760	38
LOODU, ROSY	TEACHER	ELEMENTARY SCHOOL	98,363	-
LOPEZ, BRENDA L.	TEACHER	SECONDARY SCHOOL	89,212	-
LOUANGXAY, SAYSAMONE	TECHNICIAN	INFORMATION TECH. SVCS.	75,558	216
LOUIE, TRAVIS T.	TEACHER	ELEMENTARY SCHOOL	89,957	66
LOVAT, LINDA	TEACHER	ELEMENTARY SCHOOL	95,538	15
LOVISON, LISA	TEACHER	ELEMENTARY SCHOOL	95,535	6
LUI, MYRA-JADE	CONSULTANT	PROV. OUTREACH PROG.	103,788	4,124
LUM, ANDREW R.	TEACHER	SECONDARY SCHOOL	96,096	-
LUM, SIMON	TEACHER	SECONDARY SCHOOL	97,760	71
LUND, ZACK C.	TEACHER	SECONDARY SCHOOL	92,299	20
LUNDIE, KELLI	TEACHER	ELEMENTARY SCHOOL	103,021	185
LUSSIER, CHRISTINA	COUNSELLOR	LEARNING SERVICES	102,372	678
LYDSTER, KIRSTEN L.	TEACHER	ELEMENTARY SCHOOL	88,403	31
MA, GIA V.	TECHNICIAN	INFORMATION TECH. SVCS.	75,385	19
MA, NORMAN	TEACHER	SECONDARY SCHOOL	89,212	-

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

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

Fiscal Year Ended June 30, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
MACDONALD, DANA D.	CONSULTANT	LEARNING SERVICES	92,008	543
MACDONALD, JESSICA A.	TEACHER	ELEMENTARY SCHOOL	89,213	56
MACFARLANE, KATHLEEN M.	TEACHER	SECONDARY SCHOOL	97,937	255
MACGILLIVARY, CAMERON H.	TEACHER	SECONDARY SCHOOL	85,383	-
MACINTOSH, JOANNA E.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,077	175
MACK, HEATHER J.	TEACHER	ELEMENTARY SCHOOL	80,576	46
MACKAY, BARBARA	TEACHER	ELEMENTARY SCHOOL	95,537	11
MACKAY, LESLIE D.	ADMINISTRATOR	PROV. OUTREACH PROG.	108,891	3,748
MACKENZIE, DOUGLAS K.	TEACHER	SECONDARY SCHOOL	89,213	-
MACKENZIE, JEANINE M.	TEACHER	ELEMENTARY SCHOOL	89,212	66
MACLENNAN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	100,104	58
MAEROV, GABE N.	TEACHER	ELEMENTARY SCHOOL	96,237	52
MAHIL, SURINDER K.	INSTRUCTOR	DELTA COMMUNITY COLL.	92,713	25
MAISHMENT, COLIN C.	TEACHER	ELEMENTARY SCHOOL	80,796	11
MALHI, KARA K.	TEACHER	ELEMENTARY SCHOOL	86,514	16
MANN, ANEET K.	TEACHER	ELEMENTARY SCHOOL	95,535	122
MANN, JASWINDER K.	TEACHER	ELEMENTARY SCHOOL	89,212	79
MANN, JESSICA	TEACHER	ELEMENTARY SCHOOL	94,341	13
MANN, KHUSHMINDER	INSTRUCTOR	DELTA COMMUNITY COLL.	90,251	-
MANN, PAM K.	TEACHER	SECONDARY SCHOOL	100,627	441
MANN, PRABHJOT K.	TEACHER	ELEMENTARY SCHOOL	86,660	40
MANSOUR, NADA Y.	TEACHER	SECONDARY SCHOOL	98,116	-
MARANDA, JUDY E.	DIRECTOR	HUMAN RESOURCES	178,985	5,521
MARI, LANI K.	TEACHER	ELEMENTARY SCHOOL	89,212	9
MARSHALL, SUSANNE J.	TEACHER	ELEMENTARY SCHOOL	89,212	21
MARSHIK, RACHEL E.	TEACHER	SECONDARY SCHOOL	87,841	-
MARTE, NOREEN V.	TEACHER	SECONDARY SCHOOL	84,668	18
MARTENS, JACOB W.	COORDINATOR	LEARNING SERVICES	92,367	549
MARTENS, SCOTT A.	TEACHER	SECONDARY SCHOOL	86,348	6
MARTIN, JEANNINE L.	TEACHER	ELEMENTARY SCHOOL	77,055	9
MARTYNIUK, STEPHANIE V.	TEACHER	SECONDARY SCHOOL	95,535	-
MASSE, LEAH J.	COUNSELLOR	SECONDARY SCHOOL	94,995	48
MASSE, SCOTT	TEACHER	SECONDARY SCHOOL	87,253	-
MASSIE, PAUL T.	TEACHER	SECONDARY SCHOOL	97,398	-
MATHESON, STEPHANIE R.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,249	220
MATTHEWS, DHANA	TEACHER	SECONDARY SCHOOL	144,959	5
MAUNDER, TARA L.	TEACHER	SECONDARY SCHOOL	95,535	6
MAURICE, BREA	TEACHER	ELEMENTARY SCHOOL	89,662	27
MAVRITSAKIS, CYNTHIA M.	TEACHER	ELEMENTARY SCHOOL	89,212	40
MCBURNEY, BROOKE S.	TEACHER	ELEMENTARY SCHOOL	95,535	15
MCCALLUM, JEFFREY S.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	149
MCCORMICK, KEVIN F.	TEACHER	SECONDARY SCHOOL	102,225	-
MCCULLOUGH, PATRICIA	TEACHER	ELEMENTARY SCHOOL	78,507	44
MCCUNE, JONATHAN	FOREMAN	MAINTENANCE SERVICES	88,865	1,112
MCCUTCHEON, LEANNE M.	TEACHER	SECONDARY SCHOOL	102,225	-
MCDONALD, KAREN	COORDINATOR	LEARNING SERVICES	102,645	410
MCDONALD, SHANNON	TEACHER	ELEMENTARY SCHOOL	89,213	41
MCDOWELL, ROBERT D.	TEACHER	SECONDARY SCHOOL	101,338	6
MCGILL, ANTOINETTE M.	TEACHER	ELEMENTARY SCHOOL	89,212	-
MCGRATH, MORGAN S.	TEACHER	SECONDARY SCHOOL	82,533	27
MCGREEVEY, KAREN J.	TEACHER	SECONDARY SCHOOL	96,910	66
MCGREGOR, KEVIN J.	TEACHER	SECONDARY SCHOOL	89,212	6
MCGRORY, THOMAS J.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	198
MCKAY, JEANIE H.	TEACHER	SECONDARY SCHOOL	99,150	75
MCKAY, MATTHEW J.	TEACHER	SECONDARY SCHOOL	103,964	-
MCKAY, MEGAN	TEACHER	ELEMENTARY SCHOOL	84,483	44
MCLEAN, SASHA	TEACHER	ELEMENTARY SCHOOL	95,535	44
MCLELLAN, VANJA A.	TEACHER	ELEMENTARY SCHOOL	75,181	-
MCLEOD, BRYNNE	TEACHER	ELEMENTARY SCHOOL	98,162	40
MCMILLAN, JESSICA A.	TEACHER	SECONDARY SCHOOL	85,177	-
MCPHEDRAN, KALEY M.	COUNSELLOR	SECONDARY SCHOOL	94,348	16

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
MELAN, ELISA M.	TEACHER	ELEMENTARY SCHOOL	96,673	20
MEREDITH, LINDSAY	TEACHER	ELEMENTARY SCHOOL	78,507	9
MESICH, RICHARD D.	PRINCIPAL	SECONDARY SCHOOL	155,092	350
MESSER, MARY M.	TEACHER	ELEMENTARY SCHOOL	80,430	-
MESSERSCHMIDT, MIKE	HEALTH & SAFETY OFFICER	HUMAN RESOURCES	91,520	52
MIAN, HAFEEZ A.	COUNSELLOR	LEARNING SERVICES	103,710	101
MICELI, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	89,212	-
MILLER, CASEY L.	TEACHER	SECONDARY SCHOOL	102,225	-
MILLER, DAVID E.	TEACHER	ELEMENTARY SCHOOL	105,843	71
MILLER, SHANNON	TEACHER	SECONDARY SCHOOL	95,535	150
MINHAS, HARJEET K.	TEACHER	SECONDARY SCHOOL	82,183	-
MINICHILLI, ANTHONY	TEACHER	SECONDARY SCHOOL	82,794	-
MISCHKE, PATRICIA	TEACHER	ELEMENTARY SCHOOL	98,028	20
MOK, ANDREW	TEACHER	ELEMENTARY SCHOOL	95,985	42
MONDIN, MONICA M.	TEACHER	ELEMENTARY SCHOOL	95,535	16
MOORE, BROOKE L.	DISTR. PRINCIPAL	LEARNING SERVICES	155,092	3,145
MORE, MANDEEP	TEACHER	SECONDARY SCHOOL	102,359	-
MORGAN, KIREN	TEACHER	SECONDARY SCHOOL	98,336	106
MORLEY-BRIGDEN, NATASHA T.	TEACHER	ELEMENTARY SCHOOL	83,340	13
MORRISON, KATHLEEN	TEACHER	SECONDARY SCHOOL	89,212	14
MOSTERT, DANIELLE	TEACHER	SECONDARY SCHOOL	102,225	5
MOTOHASHI, SACHIE	TEACHER	SECONDARY SCHOOL	99,995	156
MUNDY, C TOBIAS	TEACHER	SECONDARY SCHOOL	102,225	13
MUNKHAMHEUANG, DEBI	TEACHER	SECONDARY SCHOOL	95,535	-
MUNNS, ANNA K.	TEACHER	SECONDARY SCHOOL	88,562	-
MURRAY, ALISON N.	TEACHER	SECONDARY SCHOOL	101,863	-
MURRAY, BRYCE T.	TEACHER	SECONDARY SCHOOL	77,989	-
MURRAY, JEANNETTA	TEACHER	ELEMENTARY SCHOOL	89,201	-
MURRELL, SHERYL L.	TEACHER	SECONDARY SCHOOL	95,174	-
MURRIN, PETER J.	TEACHER	ELEMENTARY SCHOOL	89,212	41
MUTER, DEBORAH M.	TEACHER	SECONDARY SCHOOL	95,535	-
MUTER, ROBERT A.	TEACHER	ELEMENTARY SCHOOL	97,812	-
MYNOTT, CASEY R.	TEACHER	SECONDARY SCHOOL	88,660	-
NABATA, MIYKO	TEACHER	SECONDARY SCHOOL	97,760	-
NAGRA, BUPINDER K.	TEACHER	ELEMENTARY SCHOOL	98,115	22
NAGRA, HARPRIT K.	TEACHER	SECONDARY SCHOOL	97,760	-
NAIR, JITENDRA K.	TEACHER	SECONDARY SCHOOL	89,212	-
NAKAGAWA, MEGAN	TEACHER	ELEMENTARY SCHOOL	95,535	-
NELMES, BONITA W.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	225
NELSON, JANET R.	TEACHER	ELEMENTARY SCHOOL	95,607	13
NELSON, SCOTT	TEACHER	SECONDARY SCHOOL	95,535	9
NENNINGER, ROBERT	TEACHER	SECONDARY SCHOOL	93,677	150
NEUFELD, CHARLES R.	TEACHER	SECONDARY SCHOOL	87,975	250
NEUFELD, EMILY	TEACHER	SECONDARY SCHOOL	95,535	36
NEUFELD, LAUREN	TEACHER	SECONDARY SCHOOL	89,567	186
NG, GREGORY D.	TEACHER	ELEMENTARY SCHOOL	97,739	-
NGUYEN, JOE	CONSULTANT	PROV. OUTREACH PROG.	91,671	9,324
NIELSEN, NIELS B.	PRINCIPAL	ELEMENTARY SCHOOL	143,277	168
NIEMAR, CHRISTINE A.	TEACHER	CONTINUING EDUCATION	97,760	-
NIKAS, ELEN	TEACHER	SECONDARY SCHOOL	100,002	60
NIKIC, VLADIMIR	VICE-PRINCIPAL	SECONDARY SCHOOL	132,235	294
NOVIX, JORLYN K.	TEACHER	ELEMENTARY SCHOOL	88,798	21
NOVIX, WESLEY J.	TEACHER	SECONDARY SCHOOL	88,766	-
NOWICKI, PRICILLE	EXECUTIVE ASSISTANT	SEC. TREASURER'S OFFICE	75,789	2,153
NYZNIK, JOHN D.	TEACHER	ELEMENTARY SCHOOL	89,562	49
OBA-UNDERWOOD, GERALIE J.	TEACHER	SECONDARY SCHOOL	100,432	6
O'BRIEN, D. LOUISE	TEACHER	ELEMENTARY SCHOOL	85,995	23
OGER-BLACK, GWENAELLE	COORDINATOR	LEARNING SERVICES	93,675	159
OLAK, KIRAN	TEACHER	ELEMENTARY SCHOOL	75,682	66
OLIVEIRA, KAREN E.	TEACHER	ELEMENTARY SCHOOL	95,535	15
OLIVER, CHRISTINE L.	VICE-PRINCIPAL	SECONDARY SCHOOL	106,919	198

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

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

Fiscal Year Ended June 30, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
ONUKWULU, AFAMDI M.	TEACHER	SECONDARY SCHOOL	98,275	5
OUELLETTE, RAYMOND	TEACHER	SECONDARY SCHOOL	95,535	6
OUELLETTE, SANDRA J.	COUNSELLOR	LEARNING SERVICES	93,349	137
PALMER, DANICA	PRINCIPAL	ELEMENTARY SCHOOL	146,784	169
PANDHER, BHUPINDER S.	TEACHER	ELEMENTARY SCHOOL	95,535	85
PANDHER, HARJEET S.	TEACHER	ELEMENTARY SCHOOL	95,535	106
PANNU, BYRON D.	TEACHER	SECONDARY SCHOOL	97,760	-
PAPAKOSTA, CHRISTINA	TEACHER	SECONDARY SCHOOL	78,720	-
PAPIN, REECE E.	TEACHER	SECONDARY SCHOOL	102,824	-
PARASSIDIS, NIKI G.	TEACHER	ELEMENTARY SCHOOL	97,764	7
PARHAR, MANJIT M.	TEACHER	SECONDARY SCHOOL	95,535	-
PARK, MELINDA M.	TEACHER	ELEMENTARY SCHOOL	89,212	41
PARMAR, RAMAN	TEACHER	ELEMENTARY SCHOOL	78,359	-
PAUL-MORRIS, ROBERT W.	COUNSELLOR	SECONDARY SCHOOL	97,760	-
PAVAO, JOHN M.	PRINCIPAL	SECONDARY SCHOOL	150,723	210
PAWLOWSKI, REBECCA	CONSULTANT	PROV. OUTREACH PROG.	102,225	6,571
PAYNE, CARL D.	TEACHER	SECONDARY SCHOOL	99,158	-
PEELING, DOUGLAS W.	TEACHER	SECONDARY SCHOOL	89,212	34
PENCER, KEVIN C.	FOREMAN	INFORMATION TECH. SVCS.	77,568	216
PENNY, DARRYL G.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,249	154
PERESADA, LARISA	TEACHER	SECONDARY SCHOOL	78,033	-
PETERSON, JOANNE	TEACHER	ELEMENTARY SCHOOL	95,696	22
PHAM, JAYS T.	COUNSELLOR	SECONDARY SCHOOL	102,824	-
PHILLIPS, ALISON	TEACHER	ELEMENTARY SCHOOL	90,321	40
PIERACCINI, SONIA	TEACHER	ELEMENTARY SCHOOL	95,535	44
PIKE, SCOTT B.	TEACHER	SECONDARY SCHOOL	97,760	6
PILLING, LORI R.	TEACHER	SECONDARY SCHOOL	110,553	-
PITAMBER, BOBBY	FOREMAN	MAINTENANCE SERVICES	83,388	92
PIXLEY, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	89,212	59
PLATZER, STEPHEN E.	TEACHER	SECONDARY SCHOOL	97,887	70
PLEASANCE, ASHLEY E.	COORDINATOR	LEARNING SERVICES	86,917	231
POINTER, ALICIA M.	TEACHER	SECONDARY SCHOOL	97,404	6
POLLOCK, CYNTHIA L.	TEACHER	ELEMENTARY SCHOOL	97,760	9
POOLE, STEPHANIE A.	TEACHER	ELEMENTARY SCHOOL	85,249	9
POONI, RAJWANT	COUNSELLOR	SECONDARY SCHOOL	97,760	31
POONI, RAMNEEK	TEACHER	ELEMENTARY SCHOOL	76,129	81
PORTER, MARINA S.	TEACHER	ELEMENTARY SCHOOL	86,498	58
POTTER, LILY H.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	131
POWELL, JOHN R.	TEACHER	SECONDARY SCHOOL	107,721	-
PREDDY, SCOTT E.	PRINCIPAL	ELEMENTARY SCHOOL	147,736	148
PRICE, BRETT H.	TEACHER	ELEMENTARY SCHOOL	89,212	16
PROCTOR, JOSEPH	TEACHER	SECONDARY SCHOOL	77,056	-
PURDY, JENINE N.	TEACHER	ELEMENTARY SCHOOL	77,722	116
QUAN, ALYSON N.	TEACHER	ELEMENTARY SCHOOL	96,607	20
RAMSAY, KAREN	TEACHER	ELEMENTARY SCHOOL	92,309	15
RAMSBOTTOM, LAURA K.	TEACHER	ELEMENTARY SCHOOL	84,922	23
RANDHAWA, AVTAR S.	COUNSELLOR	SECONDARY SCHOOL	97,760	-
REEFSCHLAGER, ROBERT G.	TEACHER	SECONDARY SCHOOL	89,212	-
REEL, TAJ S.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	147
REEVE, KELLY S.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,249	135
REID, JAMES B.	COUNSELLOR	LEARNING SERVICES	102,860	224
REID, KAREN G.	TEACHER	ELEMENTARY SCHOOL	89,332	16
REID, RENEE	MANAGER	PAYROLL	103,822	2,443
REIFEL, SHARON G.	TEACHER	ELEMENTARY SCHOOL	81,797	14
REISINGER, CINDY K.	TEACHER	ELEMENTARY SCHOOL	95,058	13
REITZ, ANDREA L.	TEACHER	ELEMENTARY SCHOOL	95,058	44
RENNER WALLACE, LINDSAY M.	TEACHER	ELEMENTARY SCHOOL	99,566	51
RENNIE, CHRISTINE	TEACHER	ELEMENTARY SCHOOL	95,535	15
RETALLICK, KARIN E.	TEACHER	ELEMENTARY SCHOOL	81,569	-
RETALLICK, RODDY J.	TEACHER	ELEMENTARY SCHOOL	97,760	21
RICHARDS, TANA	CONSULTANT	PROV. OUTREACH PROG.	102,225	3,467

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
RICHARDS, WILLIAM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	133,091	193
RICKEY, ROBERT A.	COUNSELLOR	SECONDARY SCHOOL	98,021	-
RISHI, BINDU	TEACHER	ELEMENTARY SCHOOL	95,535	-
ROBERTSON, MELISSA K.	TEACHER	ELEMENTARY SCHOOL	76,461	56
ROBERTSON, SARAH L.	TEACHER	ELEMENTARY SCHOOL	77,378	10
ROBINSON, GEORGINA M.	PRINCIPAL	PROV. OUTREACH PROG.	155,092	9,897
ROBINSON, JANE A.	TEACHER	ELEMENTARY SCHOOL	78,507	49
ROBINSON, MARK A.	PRINCIPAL	SECONDARY SCHOOL	152,888	249
ROBINSON, NICOLA T.	TEACHER	ELEMENTARY SCHOOL	87,999	6
ROCHE, ALISON M.	TEACHER	SECONDMENT	89,212	63
RODMAN, EMILY	TEACHER	SECONDARY SCHOOL	97,951	6
ROHWER, ERIN C.	COUNSELLOR	SECONDARY SCHOOL	102,225	78
ROLSTON, MELISSA L.	TEACHER	SECONDARY SCHOOL	86,161	36
ROSENCRANS, TREVOR J.	TEACHER	SECONDARY SCHOOL	105,389	680
ROSS, DEVON A.	TEACHER	ELEMENTARY SCHOOL	95,535	15
ROSS, JENNIFER J.	TEACHER	ELEMENTARY SCHOOL	96,539	9
ROURKE, MICHAEL W.	TEACHER	ELEMENTARY SCHOOL	90,808	128
ROWA, JESSICA L.	TEACHER	ELEMENTARY SCHOOL	77,563	13
ROY, ENAKSHI	TEACHER	SECONDARY SCHOOL	89,212	55
SAGAYAM, MUNI	ASS'T MANAGER	FACILITY SERVICES	77,010	637
SAHAYDAK, NATALIE	TEACHER	SECONDARY SCHOOL	76,745	-
SAHLI, RYAN K.	TEACHER	SECONDARY SCHOOL	102,225	39
SAIP, GATLIN	TEACHER	SECONDARY SCHOOL	78,086	6
SAIP, HEATHER F.	TEACHER	ELEMENTARY SCHOOL	78,114	-
SAIP, MACKENZIE E.	PSYCHOLOGIST	LEARNING SERVICES	87,060	570
SAKAKIBARA, MARK K.	TEACHER	SECONDARY SCHOOL	97,760	-
SALL, JASON	COUNSELLOR	SECONDARY SCHOOL	97,894	25
SALMON, MONIQUE C.	COUNSELLOR	SECONDARY SCHOOL	99,994	78
SAM, WALTER S.	TEACHER	ELEMENTARY SCHOOL	95,354	28
SAMRA, KALJIT	TEACHER	SECONDARY SCHOOL	97,760	11
SAMRA, MONICA K.	TEACHER	ELEMENTARY SCHOOL	95,173	40
SAMRA, SONIA	TEACHER	SECONDARY SCHOOL	83,137	44
SANDBERG, ERICA	TEACHER	ELEMENTARY SCHOOL	85,763	22
SANDBERG, LINDA F.	TEACHER	ELEMENTARY SCHOOL	89,212	19
SANDHAM, MEGAN J.	COORDINATOR	LEARNING SERVICES	100,037	230
SANDHU, DARSHAN K.	TEACHER	SECONDARY SCHOOL	100,681	-
SANDHU, GARY	TEACHER	SECONDARY SCHOOL	95,540	34
SAVOY, BROOKE A.	TEACHER	SECONDARY SCHOOL	85,967	-
SCALES, LYNSEY	COORDINATOR	LEARNING SERVICES	93,675	518
SCARR, DARA M.	TEACHER	SECONDARY SCHOOL	108,811	-
SCARR, ROBERT B.	VICE-PRINCIPAL	SECONDARY SCHOOL	135,690	142
SCHAEFERLE, QUENTIN D.	TEACHER	SECONDARY SCHOOL	97,760	-
SCHALK, NADIA A.	TEACHER	SECONDARY SCHOOL	95,535	-
SCHAUB, CAROLA	TEACHER	ELEMENTARY SCHOOL	85,843	31
SCELLENBERG, DOUGLAS N.	TEACHER	SECONDARY SCHOOL	95,535	-
SCHIEBEL, CORINNA	TEACHER	SECONDARY SCHOOL	97,772	-
SCHLATTER, MARION	COUNSELLOR	SECONDARY SCHOOL	102,225	70
SCHMITZ, TAMARA J.	TEACHER	ELEMENTARY SCHOOL	87,886	-
SCHOFIELD, KRISTINE B.	TEACHER	ELEMENTARY SCHOOL	76,444	-
SCHULTZ, CHRISTA E.	TEACHER	ELEMENTARY SCHOOL	95,825	27
SCHULZ, LORI	TEACHER	ELEMENTARY SCHOOL	95,535	36
SCOTT, KRISTOFER	COUNSELLOR	SECONDARY SCHOOL	80,757	-
SEGBERS, ALEXANDRA C.	TEACHER	ELEMENTARY SCHOOL	89,212	40
SELLES, JENNIFER	TEACHER	ELEMENTARY SCHOOL	80,757	-
SERRES, AMY	TEACHER	SECONDARY SCHOOL	95,934	20
SERRES, LUCAS O.	COORDINATOR	SECONDARY SCHOOL	98,603	-
SHANTZ, JONATHAN G.	TEACHER	ELEMENTARY SCHOOL	95,669	16
SHARMA, KRISHNA D.	TEACHER	LEARNING SERVICES	84,809	198
SHAW, KYLE	PSYCHOLOGIST	PROV. OUTREACH PROG.	91,141	4,277
SHAW, LEAH J.	TEACHER	ELEMENTARY SCHOOL	78,637	-
SHEPPARD, DOUG	SUPERINTENDENT	SUPERINTENDENT'S OFFICE	262,018	5,567

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

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

Fiscal Year Ended June 30, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
SHIRAN, ALEX F.	TEACHER	SECONDARY SCHOOL	97,760	-
SIDHU, AMANDEEP K.	TEACHER	ELEMENTARY SCHOOL	95,535	66
SIDHU, HARJIT	TEACHER	ELEMENTARY SCHOOL	87,208	20
SIDHU, JASBIR K.	TEACHER	ELEMENTARY SCHOOL	76,487	-
SIDHU, TEJINDER	TEACHER	SECONDARY SCHOOL	102,824	-
SIDNEY, MELANIE A.	TEACHER	ELEMENTARY SCHOOL	95,890	141
SIMPSON, KAREN E.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,249	190
SINDALL, WAYNE	TEACHER	SECONDARY SCHOOL	89,212	-
SINGBEIL, LANZ W.	TEACHER	SECONDARY SCHOOL	77,367	36
SINNEN, MYRON R.	TEACHER	ELEMENTARY SCHOOL	87,908	-
SLINN, JENNY	COORDINATOR	CONTINUING EDUCATION	100,002	124
SMALLEY, JILL M.	TEACHER	SECONDARY SCHOOL	102,225	40
SMITH, DAVID	TEACHER	SECONDARY SCHOOL	97,760	-
SMITH, KEVIN T.	TEACHER	ELEMENTARY SCHOOL	77,099	21
SMITH, MICHELLE M.	PRINCIPAL	ELEMENTARY SCHOOL	147,214	1,782
SOONG, TANIA C.	TEACHER	SECONDARY SCHOOL	87,512	-
SOPARLO, CARLY	TEACHER	ELEMENTARY SCHOOL	83,859	-
SPENCER, KARLENE M.	TEACHER	SECONDARY SCHOOL	97,760	6
SPILCHEN, TREVANA	TEACHER	SECONDARY SCHOOL	102,824	26
SPILLER, MELANIE J.	TEACHER	SECONDARY SCHOOL	97,760	-
SPRINGFORD, JANICE A.	TEACHER	LEARNING SERVICES	98,181	1,243
STALLER, DONALD	TEACHER	SECONDARY SCHOOL	83,276	-
STARK, LESLIE	TEACHER	SECONDARY SCHOOL	99,994	-
STEC SKILLINGS, PATRICIA S.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	108,910	135
STEEVES, SEAN M.	TEACHER	ELEMENTARY SCHOOL	75,989	-
STEPHENSON, NEIL	DIRECTOR	LEARNING SERVICES	198,118	3,874
STEPHENSON, THANUJA	TEACHER	SECONDARY SCHOOL	94,275	5
STIELOW, TIMOTHY M.	TEACHER	SECONDARY SCHOOL	85,196	-
STREMEL, KRISTA M.	TEACHER	SECONDARY SCHOOL	95,535	-
STUART, IAN G.	TEACHER	ELEMENTARY SCHOOL	89,212	21
STUART, JEFFERY J.	TEACHER	SECONDARY SCHOOL	85,360	-
SULL, AMAR K.	TEACHER	LEARNING SERVICES	97,760	206
SUM, ANDY	LEAD HAND	INFORMATION TECH. SVCS.	76,176	19
SUNDARAN, MONIQUE	TEACHER	ELEMENTARY SCHOOL	75,297	11
SUTHERLAND, MARIA L.	TEACHER	LEARNING SERVICES	89,212	233
SUTHERLAND, TRACY	BUDGET OFFICER	FINANCE & MGMNT SERVICES	96,452	-
SUTTER, VALERIE J.	TEACHER	ELEMENTARY SCHOOL	89,252	15
SWEENEY, BRENT C.	TEACHER	SECONDARY SCHOOL	91,443	6
SWEENEY, ROBIN B.	TEACHER	SECONDARY SCHOOL	97,760	-
SYENS, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	78,507	15
SYMONDS, KAREN M. *	DIRECTOR	INT'L STUDENT PROGRAM	183,212	26,179
TADDEI, GUIDO	TEACHER	SECONDARY SCHOOL	89,212	-
TAM, EVELYN	TEACHER	ELEMENTARY SCHOOL	95,535	81
TANG, MONICA M.	TEACHER	ELEMENTARY SCHOOL	89,247	9
TARDIF, SHANNON	TEACHER	ELEMENTARY SCHOOL	88,631	-
TATLA, HARPREET	TEACHER	SECONDARY SCHOOL	88,876	9
TAYOB, SHIREEN	TEACHER	ELEMENTARY SCHOOL	89,212	-
TEE, SANDRA C.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	128,782	200
TEJA, ZUHRA	ADMINISTRATOR	PROV. OUTREACH PROG.	84,367	3,256
TENG, EINER	TEACHER	ELEMENTARY SCHOOL	97,760	22
TEREPOSKY, BILL T.	COORDINATOR	LEARNING SERVICES	154,958	50
TESAN, ALANA H.	TEACHER	ELEMENTARY SCHOOL	95,535	-
THOMPSON, JANET	COORDINATOR	LEARNING SERVICES	102,575	2,588
THOMPSON, ROBERT J.	PRINCIPAL	ELEMENTARY SCHOOL	125,706	100
THOMPSON, SHELL T.	TEACHER	SECONDARY SCHOOL	78,507	-
THOMSON, ALEXANDRA	TEACHER	SECONDARY SCHOOL	80,290	-
THOMSON, SONIA C.	TEACHER	ELEMENTARY SCHOOL	97,760	-
THORNSON, MARTA R.	TEACHER	ELEMENTARY SCHOOL	98,609	30
TOM, LISA	TEACHER	ELEMENTARY SCHOOL	92,196	218
TOWNSEND, RYAN D.	TEACHER	SECONDARY SCHOOL	75,756	-
TRABELSI, SARAH	TEACHER	ELEMENTARY SCHOOL	95,240	71

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
TRACHTENBERG, JENNIFER	TEACHER	SECONDARY SCHOOL	94,639	-
TRINKA, IVANA M.	TEACHER	SECONDARY SCHOOL	95,489	-
TROTMAN, KERRIE L.	TEACHER	SECONDARY SCHOOL	95,535	-
TSANG, TONY H.	COORDINATOR	LEARNING SERVICES	84,222	27
TSUI, KAREN A.	TEACHER	SECONDARY SCHOOL	97,760	-
TUCKER, CATHRYN	DIRECTOR OF COMM.	SUPERINTENDENT'S OFFICE	117,794	2,197
TURGEON, LUCE	TEACHER	SECONDARY SCHOOL	101,597	46
TURNER, ANDREW	COORDINATOR	LEARNING SERVICES	78,718	730
TURNER, LINDSEY C.	TEACHER	ELEMENTARY SCHOOL	95,535	21
TYE, JULIE	COORDINATOR	LEARNING SERVICES	101,600	53
TZONKOV, SVETOZAR R.	TEACHER	ELEMENTARY SCHOOL	78,106	14
UPPAL, RANBIR	TEACHER	ELEMENTARY SCHOOL	90,603	-
VAN EUNEN, KRISTIN M.	TEACHER	ELEMENTARY SCHOOL	77,649	16
VAN HEMERT, ELENI	TEACHER	SECONDARY SCHOOL	89,212	5
VAN PRAAGH, JAYA B.	TEACHER	ELEMENTARY SCHOOL	82,108	105
VAN SKIVER, DAWN M.	TEACHER	SECONDARY SCHOOL	89,900	150
VAN VLIET, JULIA M.	TEACHER	SECONDARY SCHOOL	88,860	6
VASCONCELOS, ALICIA E.	TEACHER	ELEMENTARY SCHOOL	95,535	88
VASCONCELOS, KEVIN	PRINCIPAL	SECONDARY SCHOOL	147,214	353
VAUGHAN, ANGELA M.	TEACHER	ELEMENTARY SCHOOL	97,510	36
VELTKAMP, TAMMY A.	TEACHER	SECONDARY SCHOOL	100,002	47
VIGARIO, NANCY Y.	TEACHER	ELEMENTARY SCHOOL	95,535	101
VIRK, BITTEM	TEACHER	SECONDARY SCHOOL	97,760	-
VISSCHER, KRISTIN A.	TEACHER	ELEMENTARY SCHOOL	89,917	66
VIVEIROS, LINDSAY N.	TEACHER	SECONDARY SCHOOL	98,348	-
VOGEL, KRISTEN D.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	125,328	1,654
VON SCHULMANN, JACQUIE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	134,184	213
VUORELA, TIM	TEACHER	SECONDARY SCHOOL	129,065	14
WALDMAN, BRANDON J.	TEACHER	SECONDARY SCHOOL	93,675	-
WALLACE, NICOLE	TEACHER	ELEMENTARY SCHOOL	97,760	11
WALLINGFORD, HAZEL	TEACHER	ELEMENTARY SCHOOL	95,538	44
WANG, CHRISTINE C.	TEACHER	SECONDARY SCHOOL	89,506	6
WANG, MATTHEW T.	TEACHER	SECONDARY SCHOOL	97,760	-
WARNOCK, CATHERINE J.	TEACHER	ELEMENTARY SCHOOL	89,212	-
WATSON, KIMBERLEY A.	TEACHER	ELEMENTARY SCHOOL	89,196	116
WAUGH, LEILA	TEACHER	ELEMENTARY SCHOOL	83,140	-
WAYMOUTH, SEAN D.	TEACHER	SECONDARY SCHOOL	85,943	6
WEGER, CAROLINE	TEACHER	ELEMENTARY SCHOOL	95,535	-
WEREMCZUK, RAY	MANAGER	CONTINUING EDUCATION	97,690	-
WESTINGHOUSE, ELI	TEACHER	SECONDARY SCHOOL	94,201	6
WEST-SELLS, KRISTINE A.	TEACHER	ELEMENTARY SCHOOL	95,535	29
WHILE, DEAN C.	MANAGER	FACILITY SERVICES	116,352	5,141
WIENS, CORENE L.	TEACHER	SECONDARY SCHOOL	95,535	-
WILCOTT, JENNIFER	TEACHER	ELEMENTARY SCHOOL	95,535	40
WILDGROVE, SARAH E.	TEACHER	CONTINUING EDUCATION	80,193	61
WILLCOX, JANICE K.	TEACHER	ELEMENTARY SCHOOL	89,249	37
WILLIAMSON, RUSSELL	TEACHER	SECONDARY SCHOOL	95,535	-
WILLIS, FRANK J.	FOREMAN	MAINTENANCE SERVICES	79,228	72
WILSON, CAROL V.	TEACHER	ELEMENTARY SCHOOL	97,820	44
WILSON, PATRICIA C.	PRINCIPAL	ELEMENTARY SCHOOL	143,302	120
WITHENSHAW, SAMANTHA L.	TEACHER	SECONDARY SCHOOL	94,111	28
WOLF, SYLVIA S.	TEACHER	SECONDARY SCHOOL	89,212	-
WOLOSHEN, MARK	TEACHER	SECONDARY SCHOOL	90,816	6
WONG, ANDREW T.	TEACHER	SECONDARY SCHOOL	102,225	155
WONG, CARRIE K.	TEACHER	ELEMENTARY SCHOOL	95,441	-
WONG, WILLIS	TEACHER	ELEMENTARY SCHOOL	95,319	23
WOOD, ALASTAIR	TEACHER	SECONDARY SCHOOL	112,592	6
WOOD, HEIDI J.	COORDINATOR	LEARNING SERVICES	102,935	1,593
WOOD, SHANNON R.	PRINCIPAL	ELEMENTARY SCHOOL	137,473	148
WOOLFORD, RYANNE C.	PSYCHOLOGIST	LEARNING SERVICES	95,200	391
WOROBETZ, GERALD A.	TEACHER	SECONDARY SCHOOL	91,998	6

* - 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, 2022

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
WORTLEY, JONATHAN	TEACHER	ELEMENTARY SCHOOL	98,001	84
YAMAZAKI, WENDY K.	TEACHER	SECONDARY SCHOOL	76,559	8
YAN, GRACE W.	TEACHER	ELEMENTARY SCHOOL	95,535	32
YANG, CHRISTOPHER J.	TEACHER	SECONDARY SCHOOL	97,760	6
YANG, LUCY	TEACHER	SECONDARY SCHOOL	77,699	32
YANG, YOLANDA	TEACHER	SECONDARY SCHOOL	97,795	106
YAO, HONG	TEACHER	SECONDARY SCHOOL	97,760	-
YAO, SUSAN E.	TEACHER	SECONDMENT	105,072	8
YEE, FAVIAN	TEACHER	SECONDARY SCHOOL	102,225	-
YEUNG, FRANCIS V.	LEAD HAND	MAINTENANCE SERVICES	83,314	76
YIP, ANGELA K.	TEACHER	ELEMENTARY SCHOOL	95,575	56
YIP, JACQUELINE K.	TEACHER	ELEMENTARY SCHOOL	95,535	28
YOUNG, AMBER D.	TEACHER	SECONDARY SCHOOL	102,225	6
YOUNGER, DONALD A.	PRINCIPAL	SECONDARY SCHOOL	155,092	255
ZABUDSKY, RYAN K.	TEACHER	SECONDARY SCHOOL	89,212	-
ZACHARIAS, ASHLEY	TEACHER	ELEMENTARY SCHOOL	75,449	6
ZAHN, JOSIE M.	TEACHER	ELEMENTARY SCHOOL	95,890	204
ZAMAR, RUBEN A.	TEACHER	SECONDARY SCHOOL	97,760	5
ZIEBARTH, CORY L.	COORDINATOR	LEARNING SERVICES	99,555	1,179
TOTAL DETAILED EMPLOYEES EXCEEDING \$75,000			\$ 83,537,743	\$ 298,676
TOTAL EMPLOYEES EQUAL OR LESS THAN \$75,000			59,621,842	166,673
CONSOLIDATED TOTAL			\$ 143,159,585	\$ 465,350

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

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

Fiscal Year Ended June 30, 2022

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 2021-2022 fiscal year was \$7,938,347.84.

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

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

Fiscal Year Ended June 30, 2022

**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, 2022

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 2021-2022.

One agreement represented five months of compensation, and one represented four 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, 2022

Schedule of Payments Made for the Provision of Goods and Services

ABBOTSFORD CHRYSLER DODGE JEEP	159,776
ACT - AUTISM COMMUNITY TRAINING SOCIETY	167,673
ADN REFRIGERATION LTD	34,963
ALIGNED FLOOR COVERINGS INC.	160,606
AMAZON	273,193
ANIXTER CANADA INC.	31,256
APPLE CANADA INC./APPLE ONLINE	639,785
ATLAS-APEX ROOFING (BC) INC.	760,693
BARAGAR ENTERPRISES LTD.	41,895
BC HARDWOOD FLOOR CO. LTD.	41,223
BC HYDRO	1,304,017
BC PRINCIPALS/VICE PRINCIPALS ASSOCIATION	92,084
BC SCHOOL SPORTS	34,523
BC SCHOOL TRUSTEES ASSOCIATION	66,447
BC TEACHERS FEDERATION	3,413,754
BDO CANADA LLP	27,329
BEST BUY CANADA	26,841
BEYOND MARS	53,900
BRIGHTLY	27,851
BROADWAY REFRIGERATION & AIR CONDITIONING CO. LTD.	46,899
BUNGOBOX VANCOUVER	34,474
CAMP JUBILEE R.&C. CENTRE	42,287
CANADIAN STUDENT SUPPORT LTD.	25,994
CENTAUR PRODUCTS INC.	243,341
CENTRAL DE INTERCAMBIO VIAGENS	26,768
CENTRE FOR CHILD DEVELOPMENT	118,184
CHRISTIE LITES	26,540
CITY OF DELTA	288,309
CLEVR	34,755
CLIMATE ACTION SECRETARIAT	71,400
COM-AUTOMATE INC.	141,419
COSTCO WHOLESALE	38,629
CUPE LOCAL 1091	668,472
DAFCO FILTRATION GROUP	32,523
DELL COMPUTER CORPORATION	1,003,428
DELTA PRINCIPALS' & VICE PRINCIPALS' ASSOCIATION	73,849
DELTA TEACHERS ASSOCIATION	817,421
DENBOW	43,691
DESJARDINS FINANCIAL SECURITY	231,933
DUNBAR LUMBER SUPPLY	29,188
E.H. PRICE	93,628
EMCO CORPORATION	144,636
FAIRMONT WATERFRONT	26,985
FIRST CLASS PLANNERS LTD.	32,489
FIRST STUDENT CANADA	1,070,181
FLYLEAF PUBLISHING	53,334

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

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

Fiscal Year Ended June 30, 2022

Schedule of Payments Made for the Provision of Goods and Services

FLYNN CANADA LTD	92,806
FOCUSED EDUCATION RESOURCES SOCIETY	55,224
FOLLETT SCHOOL SOLUTIONS INC.	63,143
FORTIS BC	164,329
FORTIS BC ALTERNATIVE ENERGY SERVICES	1,200,212
FRASER VALLEY REFRIGERATION	39,531
FRIESENS YEARBOOKS	140,000
FUTUREBOOK PRINTING INC	97,181
GFS GORDON FOOD SERVICE	206,988
GLENCO ELECTRIC LTD	81,034
GLOBAL EDUCATION EXCHANGE NET	32,522
GLS SPRACHENZENTRUM	34,178
GRADSBC PHOTOGRAPHY & VIDEO	53,273
GRAND & TOY LTD.	148,757
GUARD.ME INT'L INSURANCE	206,251
GUILLEVIN INTERNATIONAL	271,827
H.H. HAWKINS LTD.	44,767
HARBOUR CRUISES LTD	62,914
HARRIS & COMPANY	47,857
HERFF JONES INC.	27,958
HOME DEPOT CANADA	52,551
IBM CANADA LTD. - K-12	84,072
IDESIGN 365 LTD.	30,351
IMAGE GROUP INC.	27,188
INDIGO	27,203
INSTRUCTURE INC.	26,770
INTER-CO DIVISION 10 INC	145,583
INTERNATIONAL BACCALAUREATE	55,761
IVANUSEC, JOSIP OR GOLDIE	26,002
JAMF SOFTWARE	34,015
JAY DEES CLOTHING	26,337
JNJ EDUCATION INC.	32,299
KMS TOOLS & EQUIPMENT LTD	28,865
KONICA MINOLTA BUSINESS SOLUTIONS	367,066
KWANTLEN POLYTECHNIC UNIVERSITY	25,460
LIFEWORCS CANADA LTD.	71,015
LIN HAW INTERNATIONAL CO., LTD.	36,951
LOCKMAN, SARAH	38,749
LONDON DRUGS LTD.	52,421
LONG & MCQUADE	26,241
MANUEL, PHIL	45,198
MEDIUM WELL PRODUCTIONS INC./BACKYARD COOP	60,900
MILLS BASICS	42,940
MINISTER OF FINANCE - PROVINCIAL TREASURY	3,500,000
MINISTRY OF FINANCE - EMPLOYER HEALTH TAX	2,761,552
MOUNT SEYMOUR RESORTS	26,302

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

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

Fiscal Year Ended June 30, 2022

Schedule of Payments Made for the Provision of Goods and Services

MUNICIPAL PENSION PLAN	4,867,385
NAPA - DELTA	25,809
NICHOLSON, LISA	41,950
NORTH AMERICAN CENTER	59,458
NORTHCOTT, CAROLYN	31,701
NORTHERN COMPUTER	38,333
NOWRANG, DEO OR NALINI	28,618
ODIN BOOKS	59,350
ONETEAM SPORTS GROUP	82,085
OUTSIDE THE LINES	63,343
OXYGEN SOLUTIONS LLC	27,842
P.J. WHITE HARDWOODS LTD.	59,898
PACIFIC BLUE CROSS	5,600,732
PEARSON CANADA INC.	167,023
PINCHIN LTD	45,287
PREMIER PACIFIC SEEDS LTD.	25,670
PRICEWATERHOUSECOOPERS LLP	158,571
PROGRESSIVE FUNDRAISING INC.	27,144
PROSTOCK ATHLETIC SUPPLY LTD	74,570
PROTELEC SECURITY + SAFETY LTD	35,285
PUBLIC EDUCATION BENEFITS TRUST	2,470,294
RAZOR MANUFACTURING LTD	56,924
REACH CHILD & YOUTH DEVELOPMENT SOCIETY	33,126
RECEIVER GENERAL FOR CANADA	36,499,638
REVENUE SERVICES OF BC (MSP FOR INT'L STUDIES)	171,700
RIGGIT SERVICES INC.	75,565
ROCKY POINT ENGINEERING LTD.	78,750
SASAMAT OUTDOOR CENTRE	25,746
SAVE ON FOODS	60,087
SAVOIE, LYNN	25,500
SCHOLASTIC CANADA LTD.	129,069
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	47,500
SCHOOLHOUSE PRODUCTS INC.	34,143
SHELL	104,196
SHERWIN-WILLIAMS CO.	45,902
SIMPLY COUNSELLING INC.	51,870
SKYLINE ATHLETICS INC.	26,192
SPORTS UNLIMITED	48,572
STAPLES / CORPORATE EXPRESS	153,333
STEPIN GMBH	47,920
STERLING FENCE COMPANY LTD.	32,808
SUPER SAVE DISPOSAL INC.	134,096
SUPER SAVE ENTERPRISES LTD.	31,815
SUPERIOR ASPHALT PAVING LTD	481,011
TAKE A HIKE YOUTH AT RISK FOUNDATION	50,000
TAKE TWO INC.	114,079

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

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

Fiscal Year Ended June 30, 2022

Schedule of Payments Made for the Provision of Goods and Services

TAPESTRY MUSIC LTD.	30,491
TAYLOR GRAPHICS LTD.	67,288
TC MEDIA LIVRES INC.	25,587
TEACHER REGULATION BRANCH	106,160
TEACHERS' PENSION PLAN	23,554,088
TELUS	87,890
TELUS MOBILITY (BC)	136,979
TERMINIX CANADA	26,124
TERRALINK HORTICULTURE	31,139
TERRASOL ENVIRONMENT	64,310
TEXCAN DIV OF SONEPAR CANADA	26,147
TEXTHELP	29,563
TGCC MANAGEMENT LLP.	50,462
THIRDWAVE BUS SERVICES	34,333
TRANE CANADA ULC	61,275
TSAWWASSEN SHUTTLES INC	30,279
UNIVERSITY OF BRITISH COLUMBIA	76,014
UNTALAN, ERWIN AND ROWENA	29,420
VALLEY MODULAR LTD	182,700
VANDERBERG, JENNIFER	29,965
WAL-MART	27,876
WESCAN CHARTER BUS LINES	28,897
WESCLEAN EQUIPMENT & CLEANING SUPPLIES	405,737
WEST COAST ELEVATOR SERVICES	48,157
WESTERN CAMPUS RESOURCES INC.	114,290
WESTERN CANOEING & KAYAKING	29,928
WILSON TREE CARE INC.	56,123
WOOD PROJECTS LTD.	627,037
WOOD WYANT INC.	150,045
WORKERS' COMPENSATION BOARD OF BC (WORKSAFE BC)	1,560,093
YO BRO / YO GIRL YOUTH INITIATIVE SOCIETY	218,050
ZEN CLOUD SOLUTIONS INC.	33,936
ZOOM VIDEO COMMUNICATIONS	33,578

TOTAL (Suppliers with payments exceeding \$25,000)	\$ 104,104,956
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TOTAL (Suppliers where payments are \$25,000 or less)	10,772,995
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CONSOLIDATED TOTAL	<u>\$ 114,877,951</u>
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**School District
Statement of Financial Information (SOFI)**

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

Fiscal Year Ended June 30, 2022

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).