



Ministry of Education

SCHOOL DISTRICT STATEMENT OF FINANCIAL INFORMATION (SOFI)

6049

SCHOOL DISTRICT NUMBER 37	NAME OF SCHOOL DISTRICT The Board of Education of School District No. 37 (Delta)	YEAR 2022/2023
OFFICE LOCATION(S) 4585 Harvest Drive		TELEPHONE NUMBER 604-946-4101
MAILING ADDRESS 4585 Harvest Drive		
CITY Delta	PROVINCE BC	POSTAL CODE V4K 5B4
NAME OF SUPERINTENDENT Doug Sheppard		TELEPHONE NUMBER 604-946-4101
NAME OF SECRETARY TREASURER Nicola Christ		TELEPHONE NUMBER 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, 2023 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 <i>Dec. 19, 2023</i>
SIGNATURE	DATE SIGNED <i>Dec 19, 2023</i>
SIGNATURE	DATE SIGNED <i>Dec 19, 2023</i>
EDUCATION (M. 1000000)	

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

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

Fiscal Year Ended June 30, 2023

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Documents are arranged in the following order:

1. Approval of Statement of Financial Information
2. Financial Information Act Submission Checklist
3. Management Report
4. Audited Financial Statements
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, 2023

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, 2023

MANAGEMENT REPORT

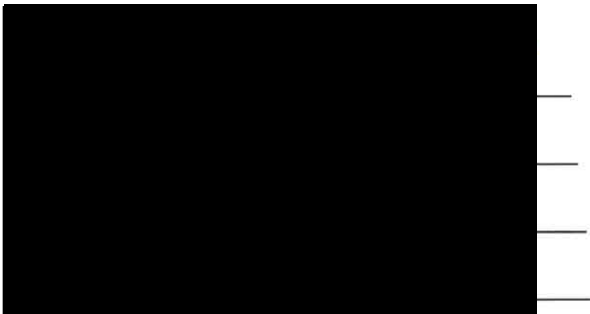
The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with accounting principles generally accepted for British Columbia school districts as prescribed or permitted by the Ministry of Education 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)



Audited Financial Statements of

School District No. 37 (Delta)

And Independent Auditors' Report thereon

June 30, 2023

School District No. 37 (Delta)

June 30, 2023

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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 26, 2023
Signature of the Chairperson of the Board of Education	Date Signed
Doug Sheppard	September 26, 2023
Signature of the Superintendent	Date Signed
Nicola Christ	September 26, 2023
Signature of the Secretary Treasurer	Date Signed



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1100 Royal Centre
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Vancouver BC V6E 3P3 Canada

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, 2023, 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, 2023, 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.

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 26, 2023

School District No. 37 (Delta)

Statement of Financial Position

As at June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Financial Assets		
Cash and Cash Equivalents	54,292,204	50,614,072
Accounts Receivable		
Due from Province - Ministry of Education and Child Care (Note 13)	340,105	577,978
Due from Province - Other (Note 13)	18,925	38,297
Due from First Nations Other (Note 3)	273,838	278,146
	1,728,713	1,197,510
Total Financial Assets	56,653,785	52,706,003
Liabilities		
Accounts Payable and Accrued Liabilities		
Due to Province - Other (Note 13)	51	19
Other (Note 4)	21,763,323	19,659,590
Unearned Revenue (Note 5)	8,456,975	8,273,262
Deferred Revenue (Note 6)	3,461,315	2,823,102
Deferred Capital Revenue (Note 7)	105,074,962	105,325,074
Employee Future Benefits (Note 8)	4,868,946	4,669,003
Asset Retirement Obligation (Note 17)	7,573,331	7,573,331
Capital Lease Obligations (Note 9)	3,526,839	3,940,828
Other Liabilities	1,459,871	1,428,407
Total Liabilities	156,185,613	153,692,616
Net Debt	(99,531,828)	(100,986,613)
Non-Financial Assets		
Tangible Capital Assets (Note 10)	137,601,016	138,714,826
Prepaid Expenses	495,962	364,994
Supplies Inventory	45,448	38,774
Total Non-Financial Assets	138,142,426	139,118,594
Accumulated Surplus (Deficit)	38,610,598	38,131,981
Accumulated Surplus (Deficit) is comprised of:		
Accumulated Surplus (Deficit) from Operations	38,610,598	38,131,981
Accumulated Remeasurement Gains (Losses)		
	38,610,598	38,131,981

Contractual Obligations (Note 14)

Contingent Liabilities (Note 15)

Approved by the Board

Val Windsor	Original document signed	September 26, 2023
Signature of the Chairperson of the Board of Education		Date Signed
Doug Sheppard	Original document signed	September 26, 2023
Signature of the Superintendent		Date Signed
Nicola Christ	Original document signed	September 26, 2023
Signature of the Secretary Treasurer		Date Signed

School District No. 37 (Delta)

Statement of Operations
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	184,865,847	184,330,865	171,962,910
Other	859,953	1,112,986	1,042,133
Federal Grants	1,171,442	1,267,173	1,214,995
Tuition (Note 5)	9,489,572	9,838,406	8,935,565
Other Revenue	7,622,572	8,475,981	7,580,901
Rentals and Leases	752,375	764,046	640,505
Investment Income	1,475,812	1,671,456	448,449
Gain (Loss) on Disposal of Tangible Capital Assets			303,608
Amortization of Deferred Capital Revenue	4,564,702	4,571,579	4,483,065
Total Revenue	<u>210,802,275</u>	<u>212,032,492</u>	<u>196,612,131</u>
Expenses (Note 18)			
Instruction	177,660,942	177,036,923	166,763,440
District Administration	6,010,573	6,157,269	6,098,703
Operations and Maintenance	27,078,908	27,096,677	26,906,907
Transportation and Housing	1,086,559	1,109,093	1,145,103
Debt Services	163,128	153,913	174,448
Total Expense	<u>212,000,110</u>	<u>211,553,875</u>	<u>201,088,601</u>
Surplus (Deficit) for the year	<u>(1,197,835)</u>	<u>478,617</u>	<u>(4,476,470)</u>
Accumulated Surplus (Deficit) from Operations, beginning of year		38,131,981	42,608,451
Accumulated Surplus (Deficit) from Operations, end of year		<u>38,610,598</u>	<u>38,131,981</u>

School District No. 37 (Delta)

Statement of Changes in Net Debt
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Surplus (Deficit) for the year	(1,197,835)	478,617	(4,476,470)
Effect of change in Tangible Capital Assets			
Acquisition of Tangible Capital Assets	(6,262,350)	(6,054,395)	(6,548,446)
Amortization of Tangible Capital Assets	7,090,835	7,168,205	7,030,557
Total Effect of change in Tangible Capital Assets	828,485	1,113,810	482,111
Acquisition of Prepaid Expenses		(1,224,110)	(929,514)
Use of Prepaid Expenses		1,093,142	1,151,254
Acquisition of Supplies Inventory		(42,970)	(37,860)
Use of Supplies Inventory		36,296	27,847
Total Effect of change in Other Non-Financial Assets	-	(137,642)	211,727
(Increase) Decrease in Net Debt, before Net Remeasurement Gains (Losses)	(369,350)	1,454,785	(3,782,632)
Net Remeasurement Gains (Losses)			
(Increase) Decrease in Net Debt		1,454,785	(3,782,632)
Net Debt, beginning of year		(100,986,613)	(97,203,981)
Net Debt, end of year		(99,531,828)	(100,986,613)

School District No. 37 (Delta)

Statement of Cash Flows
Year Ended June 30, 2023

	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$
Operating Transactions		
Surplus (Deficit) for the year	478,617	(4,476,470)
Changes in Non-Cash Working Capital		
Decrease (Increase)		
Accounts Receivable	(269,650)	(619,283)
Supplies Inventories	(6,674)	(10,013)
Prepaid Expenses	(130,968)	221,740
Increase (Decrease)		
Accounts Payable and Accrued Liabilities	2,103,765	5,159,849
Unearned Revenue	183,713	1,608,706
Deferred Revenue	638,213	(1,682,045)
Employee Future Benefits	199,943	3,256
Other Liabilities	31,464	(54,878)
Amortization of Tangible Capital Assets	7,168,205	7,030,557
Amortization of Deferred Capital Revenue	(4,571,579)	(4,483,065)
Total Operating Transactions	5,825,049	2,698,354
Capital Transactions		
Tangible Capital Assets Purchased	(247,855)	(388,266)
Tangible Capital Assets -WIP Purchased	(5,806,540)	(6,160,180)
Total Capital Transactions	(6,054,395)	(6,548,446)
Financing Transactions		
Capital Revenue Received	4,321,467	4,124,390
Capital Lease Principal Repayment	(413,989)	(438,823)
Total Financing Transactions	3,907,478	3,685,567
Net Increase (Decrease) in Cash and Cash Equivalents	3,678,132	(164,525)
Cash and Cash Equivalents, beginning of year	50,614,072	50,778,597
Cash and Cash Equivalents, end of year	54,292,204	50,614,072
Cash and Cash Equivalents, end of year, is made up of:		
Cash	54,292,204	50,614,072
	54,292,204	50,614,072



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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. 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(n).

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(n), 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, 2022 – decrease in annual surplus by \$182,872

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

Year-ended June 30, 2023 – decrease in annual surplus by \$276,450

June 30, 2023 – increase in accumulated surplus and decrease in deferred contributions by \$103,474,277

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.

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 (n).

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
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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) Asset Retirement Obligations

A liability is 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.

The liability for the removal of asbestos and other hazardous material in several of the buildings owned by the School District has been initially recognized using the modified retroactive method. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The resulting costs have been capitalized into the carrying amount of tangible capital assets and are being amortized on the same basis as the related tangible capital asset (see note 2 i). Assumptions used in the calculations are reviewed annually.

i) Tangible Capital Assets

The following criteria apply:

- Tangible capital assets acquired or constructed are recorded at cost which includes amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of the assets. Cost also includes overhead directly attributable to construction as well as interest costs that are directly attributable to the acquisition or construction of the asset.
- Donated tangible capital assets are recorded at their fair market value on the date of donation, except in circumstances where fair value cannot be reasonably determined, which are then recognized at nominal value. Transfers of capital assets from related parties are recorded at carrying value.
- Work-in-progress is recorded as an acquisition to the applicable asset class at substantial completion.
- Tangible capital assets are written down to residual value when conditions indicate they no longer contribute to the ability of the School District to provide services or when the value of future economic benefits associated with the sites and buildings are less than their net book value. The write-downs are accounted for as expenses in the Statement of Operations.
- Buildings that are demolished or destroyed are written-off.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

i) Tangible Capital Assets *(Continued)*

- 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

j) 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.

k) 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

l) Supplies Inventory

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

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

m) 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 19 – Internally Restricted Surplus).

n) 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.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

n) Revenue Recognition *(Continued)*

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.

o) 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.

p) Financial Instruments

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

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

Except for portfolio investments in equity instruments quoted in an active market that are recorded at fair value, all financial assets and liabilities are recorded at cost or amortized cost and the associated transaction costs are added to the carrying value of these investments upon



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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

p) Financial Instruments *(Continued)*

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.

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

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

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

q) 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 potential impairment of assets, liabilities for contaminated sites, rates for amortization and estimated employee future benefits. Actual results could differ from those estimates.

r) Future Changes in Accounting Policies

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.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 3 ACCOUNTS RECEIVABLE – OTHER RECEIVABLES

	2023	2022
Trade Accounts Receivable	\$ 606,412	\$ 401,935
Due from Federal Government	592,026	534,902
Other	530,275	260,673
	\$ 1,728,713	\$ 1,197,510

NOTE 4 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES – OTHER

	2023	2022
Payroll deductions payable	\$ 9,043,035	\$ 7,987,005
Wages payable	6,439,027	6,073,044
International Education payables	4,517,549	3,819,595
Trade payables	1,387,933	1,403,366
Other	375,779	376,580
	\$ 21,763,323	\$ 19,659,590

NOTE 5 UNEARNED REVENUE

	2023	2022
Balance, beginning of year	\$ 8,273,262	\$ 6,664,556
Changes for the year:		
Increase:		
Tuition fees	9,976,747	10,480,661
Rental/Lease of facilities	764,046	626,705
Other	71,812	77,410
	10,812,605	11,184,776
Decrease:		
Tuition fees	(9,838,406)	(8,935,565)
Rental/Lease of facilities	(764,046)	(626,705)
Other	(26,440)	(13,800)
	183,713	1,608,706
Net changes for the year	183,713	1,608,706
Balance, end of year	\$ 8,456,975	\$ 8,273,262



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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.

	2023	2022
Deferred Revenue, beginning of year	\$ 2,823,102	\$ 4,505,147
Changes for the year:		
Increase:		
Provincial Grants - Ministry of Education	20,380,182	17,037,382
Provincial Grants - Other	176,136	257,517
Federal Grants	22,500	-
Other	1,921,805	1,260,908
Investment Income	48,521	10,006
	22,549,144	18,565,813
Decrease:		
Transfer to Revenue	(20,753,248)	(18,599,482)
Recovered	(664,303)	(972,177)
Transfer for Capital Additions	(492,218)	(674,650)
Other	(1,162)	(1,549)
	(21,910,931)	(20,247,858)
Net changes for the year	638,213	(1,682,045)
Balance, end of year	\$ 3,461,315	\$ 2,823,102



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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 2023	Unspent Deferred Capital 2023	Total Deferred Capital Revenue 2023
Balance, beginning of year	\$ 103,750,727	\$ 1,574,347	\$ 105,325,074
Changes for the year:			
Increase:			
Transfer from unspent	4,295,129	-	4,295,129
Provincial Grants received	-	3,947,258	3,947,258
Non-Provincial Grants received	-	313,978	313,978
Investment Income	-	60,231	60,231
	4,295,129	4,321,467	8,616,596
Decrease:			
Amortization of Deferred Capital Revenue	(4,571,579)	-	(4,571,579)
Transfer to Deferred Capital Revenue	-	(4,295,129)	(4,295,129)
Net changes for the year	(276,450)	26,338	(250,112)
Balance, end of year	\$ 103,474,277	\$ 1,600,685	\$ 105,074,962



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 8 EMPLOYEE FUTURE BENEFITS

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

	2023	2022
Reconciliation of Accrued Benefit Obligation		
Accrued Benefit Obligation – April 1	\$ 4,177,699	\$ 3,937,554
Service Cost	420,040	375,374
Interest Cost	140,756	102,451
Benefit Payments	(318,569)	(415,782)
Actuarial (Gain) Loss	(246,621)	178,102
Accrued Benefit Obligation – March 31	\$ 4,173,305	\$ 4,177,699
Reconciliation of Funded Status at End of Fiscal Year		
Accrued Benefit Obligation – March 31	\$ 4,173,305	\$ 4,177,699
Market Value of Plan Assets – March 31	-	-
Funded Status – Surplus (Deficit)	(4,173,305)	(4,177,699)
Employer Contributions After Measurement Date	9,825	65,652
Benefits Expense After Measurement Date	(147,110)	(140,199)
Unamortized Net Actuarial (Gain) Loss	(558,356)	(416,757)
Accrued Benefit Asset (Liability) – June 30	\$ (4,868,946)	\$ (4,669,003)
Reconciliation of Change in Accrued Benefit Liability		
Accrued Benefit Liability – July 1	\$ 4,669,003	\$ 4,665,746
Net expense for Fiscal Year	462,685	423,783
Employer Contributions	(262,742)	(420,526)
Accrued Benefit Liability – June 30	\$ 4,868,946	\$ 4,669,003
Components of Net Benefit Expense		
Service Cost	\$ 418,308	\$ 386,541
Interest Cost	149,398	112,027
Amortization of Net Actuarial (Gain)/Loss	(105,021)	(74,785)
Net Benefit Expense (Income)	\$ 462,685	\$ 423,783

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

Discount Rate – April 1	3.25%	2.50%
Discount Rate – March 31	4.00%	3.25%
Long Term Salary Growth – April 1	2.50% + seniority	2.50% + seniority
Long Term Salary Growth – March 31	2.50% + seniority	2.50% + seniority
EARSL – March 31	10.1	10.1



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 9 CAPITAL LEASE OBLIGATIONS

The School District has a lease (with a remaining term of ten years) for a thermal energy plant. This lease has a buyout option based on the market value at the end of the agreement. The lease bears an interest rate averaging 4.10% with average monthly principal and interest payments of \$35,875.

Repayments are due as follows:

2024	\$ 430,505
2025	430,505
2026	430,505
2027	430,505
2028	430,505
Thereafter	<u>2,152,521</u>
Total minimum lease payments	<u>\$ 4,305,046</u>
Less amounts representing interest	(778,207)
Present value of net minimum capital lease payments	<u><u>\$ 3,526,839</u></u>

Total interest on the lease for the year was \$153,913 (2022: \$174,448).

NOTE 10 TANGIBLE CAPITAL ASSETS

Net Book Value:

	Net Book Value 2023	Net Book Value 2022 (restated Note 21)
	\$	\$
Sites	10,714,525	10,714,525
Buildings	116,984,033	117,206,188
Buildings - Capital Lease	2,875,816	3,169,269
Buildings - Work in Progress	185,333	450,052
Furniture & Equipment	2,562,325	2,390,341
Furniture & Equipment - Capital Lease	360,868	500,743
Furniture & Equipment - Work in Progress	-	-
Vehicles	740,462	950,196
Vehicles - Capital Lease	-	208
Computer Software	268,662	105,622
Computer Software - Work in Progress	-	222,156
Computer Equipment	2,881,448	2,474,405
Computer Equipment - Work in Progress	27,544	531,121
TOTAL	<u>137,601,016</u>	<u>138,714,826</u>



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2023

COST	Balance at July 01, 2022 (restated)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2023
	\$	\$	\$	\$	\$
Sites	10,714,525				10,714,525
Buildings	252,012,846			4,827,012	256,839,858
Buildings - Capital Lease	5,869,062				5,869,062
Buildings - Work in Progress	450,052	4,562,293		(4,827,012)	185,333
Furniture & Equipment	4,687,379	247,855	(274,897)	412,120	5,072,457
Furniture & Equipment - Capital Lease	1,992,227		(1,186,959)		805,268
Furniture & Equipment - Work in Progress	-	412,120		(412,120)	-
Vehicles	2,144,249		(93,814)		2,050,435
Vehicles - Capital Lease	4,153		(4,153)		-
Computer Software	226,190		(73,747)	223,226	375,669
Computer Software - Work in Progress	222,156	1,070		(223,226)	-
Computer Hardware	4,458,660		(976,052)	1,334,634	4,817,242
Computer Hardware - Work in Progress	531,121	831,057		(1,334,634)	27,544
TOTAL	283,312,620	6,054,395	(2,609,622)	-	286,757,393

Amortization	Balance at July 1, 2022 (restated)	Additions	Disposals	Balance at June 30, 2023
	\$	\$	\$	\$
Buildings	134,806,658	5,049,167		139,855,825
Buildings - Capital Lease	2,699,793	293,453		2,993,246
Furniture & Equipment	2,297,038	487,991	(274,897)	2,510,132
Furniture & Equipment - Capital Lease	1,491,484	139,875	(1,186,959)	444,400
Vehicles	1,194,053	209,734	(93,814)	1,309,973
Vehicles - Capital Lease	3,945	208	(4,153)	-
Computer Software	120,568	60,186	(73,747)	107,007
Computer Hardware	1,984,255	927,591	(976,052)	1,935,794
TOTAL	144,597,794	7,168,205	(2,609,622)	149,156,377



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 10 TANGIBLE CAPITAL ASSETS (Continued)

June 30, 2022

COST	Balance at July 1, 2021	ARO (see Note 21)	Additions	Disposals	Transfers (WIP)	Balance at June 30, 2022 (restated see Note 21)
	\$	\$	\$	\$	\$	\$
Sites	10,714,525					10,714,525
Buildings	240,022,642	7,573,331			4,416,873	252,012,846
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	7,573,331	6,548,446	(826,683)	-	283,312,620

Amortization	Balance at July 1, 2021	ARO (see Note 21)	Additions	Disposals	Balance at June 30, 2022 (restated see Note 21)
	\$	\$	\$	\$	\$
Buildings	122,275,390	7,567,173	4,964,095		134,806,658
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	7,567,173	7,030,228	(826,683)	144,597,794

- Contributed tangible capital assets

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

	2023	2022
PAC & Municipality Funded Structures	\$ 247,120	\$ 51,576

- Work in progress having a value of \$212,877 (2022: \$1,203,329) have not been amortized. Amortization of these assets will commence when the asset is put into service.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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, 2022, the Teachers' Pension Plan has about 51,000 active members and approximately 41,000 retired members. As of December 31, 2022, the Municipal Pension Plan has about 240,000 active members, including approximately 30,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The school district paid \$14,945,612 for employer contributions to the plans for the year ended June 30, 2023 (2022: \$14,346,241).

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, 2024, with results available in 2025.

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
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 12 INTERFUND TRANSFERS

Interfund transfers between the operating, special purpose and capital funds for the year ended June 30, 2023, were as follows:

- **Capital Lease Principal:** A transfer to the Capital Fund of \$413,667 consisting of \$412,531 from the Operating Fund and \$1,136 from Special Purpose Funds covered the 2022-23 short-term principal portion of the School District's capital leases.
- **Capital Lease Interest:** A transfer in the amount of \$153,913 consisting of \$153,887 from the Operating Fund and \$26 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 \$247,855 consisting of \$222,679 from the Operating Fund and \$25,176 from Special Purpose Funds were made to the Capital Fund for the purchase of capital items, including equipment and furniture.
- **Capital Projects:** Transfers in the amount of \$1,207,803 consisting of \$740,761 from the Operating Fund and \$467,042 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.

NOTE 14 CONTRACTUAL OBLIGATIONS

The School District has a commitment of \$2,011,310 for Ministry funded capital projects, including a playground project, and 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
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

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 21, 2023. The original annual budget was approved by the Board of Education on June 7, 2022 and is shown below for comparative purposes.

	<u>2023</u> ORIGINAL BUDGET	<u>2023</u> ADJUSTMENTS	<u>2023</u> AMENDED BUDGET
REVENUES			
Provincial Grants			
Provincial Grants - Ministry of Education	\$ 168,360,867	\$ 16,504,980	\$ 184,865,847
Provincial Grants - Other	865,039	(5,086)	859,953
Federal Grants	1,171,442	-	1,171,442
Tuition	8,531,024	958,548	9,489,572
Other Revenue	6,832,020	790,552	7,622,572
Rentals and Leases	752,375	-	752,375
Investment Income	355,900	1,119,912	1,475,812
Amortization of Deferred Capital Revenue	4,578,026	(13,324)	4,564,702
Total Revenue	<u>191,446,693</u>	<u>19,355,582</u>	<u>210,802,275</u>
EXPENSES			
Instruction	162,471,617	15,189,325	177,660,942
District Administration	5,751,217	259,356	6,010,573
Operations and Maintenance	26,249,092	829,816	27,078,908
Transportation and Housing	1,066,372	20,187	1,086,559
Debt Services	161,297	1,831	163,128
Total Expense	<u>195,699,595</u>	<u>16,300,515</u>	<u>212,000,110</u>
Surplus (Deficit) for the year	<u>\$ (4,252,902)</u>	<u>\$ 3,055,067</u>	<u>\$ (1,197,835)</u>

NOTE 17 ASSET RETIREMENT OBLIGATION

Legal liabilities exist for the removal and disposal of asbestos and other environmentally hazardous materials within some district owned buildings that will undergo major renovations or demolition in the future. A reasonable estimate of the fair value of the obligation has been recognized using the modified retroactive approach as at July 1, 2022 (see Note 21 – Prior Period Adjustment – Change in Accounting Policy). The obligation has been measured at current cost as the timing of future cash flows cannot be reasonably determined. These costs have been capitalized as part of the assets' carrying value and are amortized over the assets' estimated useful lives.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 17 ASSET RETIREMENT OBLIGATION (Continued)

Asset Retirement Obligation, July 1, 2022 (see Note 21)	\$ 7,573,331
Settlements during the year	-
Asset Retirement Obligation, closing balance, June 30, 2023	\$ 7,573,331

NOTE 18 EXPENSE BY OBJECT

	2023	2022 (restated)
Salaries and benefits	\$ 180,930,427	\$ 175,346,890
Services and supplies	23,301,330	18,536,706
Amortization	7,168,205	7,030,557
Interest	153,913	174,448
	\$ 211,553,875	\$ 201,088,601

NOTE 19 INTERNALLY RESTRICTED SURPLUS – OPERATING FUND

Internally Restricted (appropriated) by Board for:

Constraints on Funds		
• Contractual Obligations	\$ 423,610	
• Donor Named Funds	46,674	
• School Generated Funds (Note 6)	2,117,510	
• Other Externally Targeted Funds	566,297	3,154,091
Anticipated Unusual Expenses		
• Staffing Contingencies	1,400,000	
• Additional Sick Leave Provision	400,000	
• Insurance Deductible	10,000	1,810,000
Operations Spanning Multiple Years		
• School Funds	1,886,919	
• Education Programs	2,257,212	
• Business Projects and Initiatives	350,000	
• Technology, Utilities, Equipment and Capital	4,642,665	9,136,796
Subtotal Internally Restricted		\$ 14,100,887
Unrestricted Operating Surplus		1,057,454
Total Available for Future Operations		\$ 15,158,341



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 20 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.

NOTE 21 PRIOR PERIOD ADJUSTMENT – CHANGE IN ACCOUNTING POLICY

On July 1, 2022 the School District adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. This new standard addresses the recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of certain tangible capital assets such as asbestos removal in buildings that will undergo major renovation or demolition in the future (see Note 17). This standard was adopted using the modified retroactive approach.

On July 1, 2022 the School District recognized an asset retirement obligation relating to several owned buildings that contain asbestos and other hazardous materials. The liability has been measured at current cost as the timing and amounts of future cash flows cannot be estimated. The associated costs have been reported as an increase to the carrying value of the associated tangible capital assets. Accumulated amortization has been recorded from the later of, the date of acquisition of the related asset or April 1, 1988 (effective date of the *Hazardous Waste Regulation (April 1, 1988) – Part 6 – Management of Specific Hazardous Wastes*).

The impact of the prior period adjustment on the June 30, 2022 comparative amounts is as follows:

	<u>Increase (Decrease)</u>
Asset Retirement Obligation (liability)	\$ 7,573,331
Tangible Capital Assets – cost	7,573,331
Tangible Capital Assets – accumulated amortization	7,567,173
Operations & Maintenance Expense – Asset amortization (2022)	329
Accumulated Surplus – Invested in Capital Assets	(7,567,173)

NOTE 22 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.

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 investments. It is management's opinion that the School District is not exposed to significant interest rate risk as they invest solely in the Province's Central Deposit Program that have a maturity date of no more than 3 years.



**SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2023**

NOTE 22 RISK MANAGEMENT *(Continued)*

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 2022 related to credit, market or liquidity risks.

NOTE 23 SUPPLEMENTARY CASH FLOW INFORMATION

	2023				2022
	Operating Fund	Special Purpose Fund	Capital Fund	Total	Total
Interest Received	\$ 1,389,150	\$ 40,421	\$ 113,130	\$ 1,542,701	\$ 416,910
Interest Paid - Capital Lease	\$ -	-	153,913	\$ 153,913	\$ 174,448

School District No. 37 (Delta)

Schedule of Changes in Accumulated Surplus (Deficit) by Fund
Year Ended June 30, 2023

	Operating Fund	Special Purpose Fund	Capital Fund	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Accumulated Surplus (Deficit), beginning of year	14,065,553		24,066,428	38,131,981	50,175,295
Prior Period Adjustments					(7,566,844)
Accumulated Surplus (Deficit), beginning of year, as restated	14,065,553	-	24,066,428	38,131,981	42,608,451
Changes for the year					
Surplus (Deficit) for the year	2,622,646	493,380	(2,637,409)	478,617	(4,476,470)
Interfund Transfers					
Tangible Capital Assets Purchased	(222,679)	(25,176)	247,855	-	
Tangible Capital Assets - Work in Progress	(740,761)	(467,042)	1,207,803	-	
Other	(566,418)	(1,162)	567,580	-	
Net Changes for the year	1,092,788	-	(614,171)	478,617	(4,476,470)
Accumulated Surplus (Deficit), end of year - Statement 2	15,158,341	-	23,452,257	38,610,598	38,131,981

School District No. 37 (Delta)

Schedule 2 (Unaudited)

Schedule of Operating Operations

Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	164,134,193	165,224,805	155,981,150
Other	669,539	866,920	775,969
Federal Grants	1,171,442	1,267,173	1,214,995
Tuition	9,489,572	9,838,406	8,935,565
Other Revenue	4,741,577	6,624,026	6,490,423
Rentals and Leases	752,375	764,046	640,505
Investment Income	1,370,312	1,515,779	411,739
Total Revenue	182,329,010	186,101,155	174,450,346
Expenses			
Instruction	155,599,254	157,617,750	151,553,065
District Administration	5,438,146	5,571,702	5,451,543
Operations and Maintenance	19,025,112	19,179,964	19,062,482
Transportation and Housing	1,086,559	1,109,093	1,145,103
Total Expense	181,149,071	183,478,509	177,212,193
Operating Surplus (Deficit) for the year	1,179,939	2,622,646	(2,761,847)
Budgeted Appropriation (Retirement) of Surplus (Deficit)	863,056		
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased	(133,220)	(222,679)	(305,868)
Tangible Capital Assets - Work in Progress	(994,445)	(740,761)	(1,267,735)
Local Capital	(303,608)		
Other	(611,722)	(566,418)	(611,723)
Total Net Transfers	(2,042,995)	(1,529,858)	(2,185,326)
Total Operating Surplus (Deficit), for the year	-	1,092,788	(4,947,173)
Operating Surplus (Deficit), beginning of year		14,065,553	19,012,726
Operating Surplus (Deficit), end of year		15,158,341	14,065,553
Operating Surplus (Deficit), end of year			
Internally Restricted		14,100,887	13,048,750
Unrestricted		1,057,454	1,016,803
Total Operating Surplus (Deficit), end of year		15,158,341	14,065,553

School District No. 37 (Delta)

Schedule 2A (Unaudited)

Schedule of Operating Revenue by Source
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Provincial Grants - Ministry of Education and Child Care			
Operating Grant, Ministry of Education and Child Care	155,860,378	156,539,106	153,563,545
ISC/LEA Recovery	(370,861)	(365,117)	(370,861)
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	289,226	337,011
Student Transportation Fund	41,933	41,933	41,933
Support Staff Benefits Grant	15,693	194,845	190,742
FSA Scorer Grant		17,193	18,693
Early Learning Framework (ELF) Implementation		2,403	3,542
Labour Settlement Funding	6,160,105	6,308,671	
Equity Scan Implementation	25,000	25,000	25,000
Total Provincial Grants - Ministry of Education and Child Care	164,134,193	165,224,805	155,981,150
Provincial Grants - Other	669,539	866,920	775,969
Federal Grants	1,171,442	1,267,173	1,214,995
Tuition			
Summer School Fees	179,000	114,710	84,990
Continuing Education	702,380	536,624	482,320
International and Out of Province Students	8,427,892	8,852,852	8,033,439
Academy and IB Tuition Fees	180,300	334,220	334,816
Total Tuition	9,489,572	9,838,406	8,935,565
Other Revenues			
Other School District/Education Authorities	40,000	130,265	64,688
Funding from First Nations	356,190	365,117	370,861
Miscellaneous			
Instructional Cafeteria	330,000	380,661	285,525
Municipal Grant - Crossing Guards	114,960	114,963	111,126
Admin Fees	43,500	61,675	58,675
Teacher Training	201,205	252,653	148,652
International & Academies - Other	477,744	974,138	715,319
Miscellaneous	427,978	773,981	701,444
School Generated Funds	2,750,000	3,570,573	4,034,133
Total Other Revenue	4,741,577	6,624,026	6,490,423
Rentals and Leases	752,375	764,046	640,505
Investment Income	1,370,312	1,515,779	411,739
Total Operating Revenue	182,329,010	186,101,155	174,450,346

School District No. 37 (Delta)

Schedule 2B (Unaudited)

Schedule of Operating Expense by Object
Year Ended June 30, 2023

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Salaries			
Teachers	84,117,363	84,456,150	83,147,504
Principals and Vice Principals	10,093,079	10,050,604	9,567,434
Educational Assistants	12,356,270	12,745,885	13,277,696
Support Staff	13,416,895	13,438,424	13,637,849
Other Professionals	4,574,880	4,605,312	4,433,951
Substitutes	5,873,734	6,461,551	5,556,940
Total Salaries	130,432,221	131,757,926	129,621,374
Employee Benefits	32,944,334	33,625,437	32,158,902
Total Salaries and Benefits	163,376,555	165,383,363	161,780,276
Services and Supplies			
Services	4,332,989	4,718,448	4,296,398
Student Transportation	1,348,137	1,069,957	1,084,569
Professional Development and Travel	641,585	609,279	469,659
Rentals and Leases	182,162	48,873	46,172
Dues and Fees	140,100	181,157	201,050
Insurance	326,001	342,011	316,001
Supplies	8,279,814	8,313,670	6,312,346
Utilities	2,521,728	2,811,751	2,705,722
Total Services and Supplies	17,772,516	18,095,146	15,431,917
Total Operating Expense	181,149,071	183,478,509	177,212,193

School District No. 37 (Delta)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	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	58,924,059	1,381,670	542,327	61,384		3,529,771	64,439,211
1.03 Career Programs	785,336		228,079	25,300		24,872	1,063,587
1.07 Library Services	2,159,326	20,940		72,339		120,809	2,373,414
1.08 Counselling	3,358,791					9,146	3,367,937
1.10 Special Education	13,861,162	606,694	10,962,179	99,017	183,204	1,535,104	27,247,360
1.30 English Language Learning	2,254,705	177,279	252,471			65,555	2,750,010
1.31 Indigenous Education	419,711	71,070	164,320	76	67,488	20,340	743,005
1.41 School Administration		6,938,117		3,023,722	7,041	238,658	10,207,538
1.60 Summer School	279,916		13,579	4,358			297,853
1.61 Continuing Education	505,487	291,009		238,691	100,451	37,641	1,173,279
1.62 International and Out of Province Students	1,317,670	510,741	79,405	616,352	187,618	47,031	2,758,817
1.64 Other	585,138	9,424	503,525	260,238	15,417	117,818	1,491,560
Total Function 1	84,451,301	10,006,944	12,745,885	4,401,477	561,219	5,746,745	117,913,571
4 District Administration							
4.11 Educational Administration				59,875	917,507	158	977,540
4.40 School District Governance					221,217		221,217
4.41 Business Administration				910,134	1,792,151	26,938	2,729,223
Total Function 4	-	-	-	970,009	2,930,875	27,096	3,927,980
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration		43,660		443,372	1,003,909	21,254	1,512,195
5.50 Maintenance Operations	4,849			7,007,222	86,231	492,674	7,590,976
5.52 Maintenance of Grounds				616,344		95,807	712,151
5.56 Utilities							-
Total Function 5	4,849	43,660	-	8,066,938	1,090,140	609,735	9,815,322
7 Transportation and Housing							
7.41 Transportation and Housing Administration					23,078		23,078
7.70 Student Transportation						77,975	77,975
Total Function 7	-	-	-	-	23,078	77,975	101,053
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	84,456,150	10,050,604	12,745,885	13,438,424	4,605,312	6,461,551	131,757,926

School District No. 37 (Delta)

Operating Expense by Function, Program and Object

Year Ended June 30, 2023

	Total Salaries	Employee Benefits	Total Salaries and Benefits	Services and Supplies	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$	\$	\$	\$	(Restated - Note 21)
1 Instruction							
1.02 Regular Instruction	64,439,211	16,649,193	81,088,404	5,995,644	87,084,048	85,081,001	82,744,052
1.03 Career Programs	1,063,587	282,047	1,345,634	23,588	1,369,222	1,464,435	1,369,941
1.07 Library Services	2,373,414	581,302	2,954,716	78,749	3,033,465	3,052,583	2,909,295
1.08 Counselling	3,367,937	793,266	4,161,203	3,830	4,165,033	4,274,789	4,192,856
1.10 Special Education	27,247,360	6,953,568	34,200,928	877,328	35,078,256	34,835,814	35,765,510
1.30 English Language Learning	2,750,010	697,928	3,447,938	9,912	3,457,850	3,534,354	3,420,447
1.31 Indigenous Education	743,005	189,008	932,013	165,386	1,097,399	1,252,258	1,190,754
1.41 School Administration	10,207,538	2,529,491	12,737,029	147,733	12,884,762	12,587,683	11,842,178
1.60 Summer School	297,853	47,985	345,838	5,623	351,461	396,927	233,319
1.61 Continuing Education	1,173,279	290,261	1,463,540	131,584	1,595,124	1,529,597	1,485,334
1.62 International and Out of Province Students	2,758,817	700,874	3,459,691	1,367,154	4,826,845	4,938,496	3,843,241
1.64 Other	1,491,560	344,403	1,835,963	838,322	2,674,285	2,651,317	2,556,138
Total Function 1	117,913,571	30,059,326	147,972,897	9,644,853	157,617,750	155,599,254	151,553,065
4 District Administration							
4.11 Educational Administration	977,540	223,481	1,201,021	114,216	1,315,237	1,250,037	1,265,175
4.40 School District Governance	221,217	12,401	233,618	142,880	376,498	341,868	326,634
4.41 Business Administration	2,729,223	649,641	3,378,864	501,103	3,879,967	3,846,241	3,859,734
Total Function 4	3,927,980	885,523	4,813,503	758,199	5,571,702	5,438,146	5,451,543
5 Operations and Maintenance							
5.41 Operations and Maintenance Administration	1,512,195	365,320	1,877,515	620,115	2,497,630	2,501,819	2,555,518
5.50 Maintenance Operations	7,590,976	2,141,917	9,732,893	2,753,997	12,486,890	12,701,899	12,532,976
5.52 Maintenance of Grounds	712,151	163,098	875,249	296,939	1,172,188	1,079,486	1,079,799
5.56 Utilities	-	-	-	3,023,256	3,023,256	2,741,908	2,894,189
Total Function 5	9,815,322	2,670,335	12,485,657	6,694,307	19,179,964	19,025,112	19,062,482
7 Transportation and Housing							
7.41 Transportation and Housing Administration	23,078	4,456	27,534		27,534	27,877	27,259
7.70 Student Transportation	77,975	5,797	83,772	997,787	1,081,559	1,058,682	1,117,844
Total Function 7	101,053	10,253	111,306	997,787	1,109,093	1,086,559	1,145,103
9 Debt Services							
Total Function 9	-	-	-	-	-	-	-
Total Functions 1 - 9	131,757,926	33,625,437	165,383,363	18,095,146	183,478,509	181,149,071	177,212,193

School District No. 37 (Delta)

Schedule of Special Purpose Operations

Year Ended June 30, 2023

Schedule 3 (Unaudited)

	2023 Budget	2023 Actual	2022 Actual (Restated - Note 21)
	\$	\$	\$
Revenues			
Provincial Grants			
Ministry of Education and Child Care	20,731,654	19,106,060	15,981,760
Other	190,414	246,066	266,164
Other Revenue	2,880,995	1,851,955	1,090,478
Investment Income	25,500	42,547	9,200
Total Revenue	23,828,563	21,246,628	17,347,602
Expenses			
Instruction	22,061,688	19,419,173	15,210,375
District Administration	572,427	585,567	647,160
Operations and Maintenance	962,961	748,508	813,868
Total Expense	23,597,076	20,753,248	16,671,403
Special Purpose Surplus (Deficit) for the year	231,487	493,380	676,199
Net Transfers (to) from other funds			
Tangible Capital Assets Purchased		(25,176)	(61,676)
Tangible Capital Assets - Work in Progress	(231,487)	(467,042)	(612,974)
Other		(1,162)	(1,549)
Total Net Transfers	(231,487)	(493,380)	(676,199)
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, 2023

	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			283,353	867,429		31,225		114,355	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	615,060	535,942			224,000	58,800	489,657	616,287	796,382
Provincial Grants - Other									
Federal Grants									
Other			30,400	1,530,245					
Investment Income	12,813	290	12,752					4,055	
	627,873	536,232	43,152	1,530,245	224,000	58,800	489,657	620,342	796,382
Less: Allocated to Revenue Recovered	627,873	536,232	49,185	1,490,170	224,000	55,665	450,216	604,741	796,382
Deferred Revenue, end of year	-	-	277,320	907,504	-	34,360	39,441	129,956	-
Revenues									
Provincial Grants - Ministry of Education and Child Care	615,060	535,942			224,000	55,665	450,216	602,095	796,382
Provincial Grants - Other									
Other Revenue			39,529	1,490,170					
Investment Income	12,813	290	9,656					2,646	
	627,873	536,232	49,185	1,490,170	224,000	55,665	450,216	604,741	796,382
Expenses									
Salaries									
Teachers						772	148,408		
Principals and Vice Principals							18,094		
Educational Assistants		413,713			151,114		16,798	408,915	336,300
Support Staff	24,458						2,807		72,696
Other Professionals								48,172	
Substitutes	22,926				15,346	4,981	18,097	231	203,544
	47,384	413,713	-	-	166,460	5,753	204,204	457,318	612,540
Employee Benefits	12,225	122,519			57,540	1,011	44,195	120,625	154,189
Services and Supplies	440,308		49,185	1,490,170		48,901	170,982	26,798	29,653
	499,917	536,232	49,185	1,490,170	224,000	55,665	419,381	604,741	796,382
Net Revenue (Expense) before Interfund Transfers	127,956	-	-	-	-	-	30,835	-	-
Interfund Transfers									
Tangible Capital Assets Purchased									
Tangible Capital Assets - Work in Progress	(127,956)						(30,835)		
Other									
	(127,956)	-	-	-	-	-	(30,835)	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	Classroom Enhancement Fund - Staffing	Classroom Enhancement Fund - Remedies	Mental Health in Schools	Changing Results for Young Children	Safe Return to School / Restart: Health & Safety Grant	Federal Safe Return to Class / Ventilation Fund	Seamless Day Kindergarten	Early Childhood Education Dual Credit Program	Student & Family Affordability
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		664,303	12,506	4,897	79,077	231,487		43,205	
Add: Restricted Grants									
Provincial Grants - Ministry of Education and Child Care	9,987,572	1,615,034	51,000	11,250			55,400	28,000	1,509,498
Provincial Grants - Other									
Federal Grants									
Other							11,892		
Investment Income									
	9,987,572	1,615,034	51,000	11,250	-	-	67,292	28,000	1,509,498
Less: Allocated to Revenue	9,263,835	1,042,904	16,546	14,005	79,077	231,487	40,372	17,068	1,382,667
Recovered		664,303							
Deferred Revenue, end of year	723,737	572,130	46,960	2,142	-	-	26,920	54,137	126,831
Revenues									
Provincial Grants - Ministry of Education and Child Care	9,263,835	1,042,904	16,546	14,005	79,077	231,487	40,372	17,068	1,382,667
Provincial Grants - Other									
Other Revenue									
Investment Income									
	9,263,835	1,042,904	16,546	14,005	79,077	231,487	40,372	17,068	1,382,667
Expenses									
Salaries									
Teachers	7,394,333	322,866							
Principals and Vice Principals									
Educational Assistants		79,641	240				26,988		
Support Staff					60,576		1,099		
Other Professionals									
Substitutes		32,095		11,959			1,482		
	7,394,333	434,602	240	11,959	60,576	-	29,569	-	-
Employee Benefits	1,869,502	205,604	19	1,562	18,501		6,869		
Services and Supplies		300,758	16,287	484			3,934	17,068	1,382,667
	9,263,835	940,964	16,546	14,005	79,077	-	40,372	17,068	1,382,667
Net Revenue (Expense) before Interfund Transfers	-	101,940	-	-	-	231,487	-	-	-
Interfund Transfers									
Tangible Capital Assets Purchased		(25,176)							
Tangible Capital Assets - Work in Progress		(76,764)				(231,487)			
Other									
	-	(101,940)	-	-	-	(231,487)	-	-	-
Net Revenue (Expense)	-	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Changes in Special Purpose Funds and Expense by Object
Year Ended June 30, 2023

	ECL (Early Care & Learning)	New Horizons for Seniors	PRP Assessment Unit	Enh.Settlement Workers in Schls (ESWIS)	Networks of Inquiry & Indigenous Ed (NOIE)	Youth Train in Trades	Community Schools Partnership	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Deferred Revenue, beginning of year		11,498		58,175	411,178	10,414		2,823,102
Add: Restricted Grants								
Provincial Grants - Ministry of Education and Child Care	175,000		3,611,300					20,380,182
Provincial Grants - Other					75,151	100,985		176,136
Federal Grants		22,500						22,500
Other					299,268		50,000	1,921,805
Investment Income					18,611			48,521
	175,000	22,500	3,611,300	-	393,030	100,985	50,000	22,549,144
Less: Allocated to Revenue	127,439	-	3,611,300	11,267	424,119	100,078	50,000	21,246,628
Recovered								664,303
Deferred Revenue, end of year	47,561	33,998	-	46,908	380,089	11,321	-	3,461,315
Revenues								
Provincial Grants - Ministry of Education and Child Care	127,439		3,611,300					19,106,060
Provincial Grants - Other				11,267	134,721	100,078		246,066
Other Revenue					272,256		50,000	1,851,955
Investment Income					17,142			42,547
	127,439	-	3,611,300	11,267	424,119	100,078	50,000	21,246,628
Expenses								
Salaries								
Teachers			1,724,775	1,845				9,592,999
Principals and Vice Principals	104,084		304,833					427,011
Educational Assistants				3,856				1,437,565
Support Staff			232,954			16,542		411,132
Other Professionals							40,970	89,142
Substitutes			330					310,991
	104,084	-	2,262,892	5,701	-	16,542	40,970	12,268,840
Employee Benefits	22,808		626,656	704		4,665	9,030	3,278,224
Services and Supplies	547		720,590	4,862	424,119	78,871		5,206,184
	127,439	-	3,610,138	11,267	424,119	100,078	50,000	20,753,248
Net Revenue (Expense) before Interfund Transfers	-	-	1,162	-	-	-	-	493,380
Interfund Transfers								
Tangible Capital Assets Purchased								(25,176)
Tangible Capital Assets - Work in Progress								(467,042)
Other			(1,162)					(1,162)
	-	-	(1,162)	-	-	-	-	(493,380)
Net Revenue (Expense)	-	-	-	-	-	-	-	-

School District No. 37 (Delta)

Schedule 4 (Unaudited)

Schedule of Capital Operations

Year Ended June 30, 2023

	2023	2023 Actual			2022
	Budget	Invested in Tangible Capital Assets	Local Capital	Fund Balance	Actual (Restated - Note 21)
	\$	\$	\$	\$	\$
Revenues					
Investment Income	80,000		113,130	113,130	27,510
Gain (Loss) on Disposal of Tangible Capital Assets				-	303,608
Amortization of Deferred Capital Revenue	4,564,702	4,571,579		4,571,579	4,483,065
Total Revenue	4,644,702	4,571,579	113,130	4,684,709	4,814,183
Expenses					
Amortization of Tangible Capital Assets					
Operations and Maintenance	7,090,835	7,168,205		7,168,205	7,030,557
Debt Services					
Capital Lease Interest	163,128		153,913	153,913	174,448
Total Expense	7,253,963	7,168,205	153,913	7,322,118	7,205,005
Capital Surplus (Deficit) for the year	(2,609,261)	(2,596,626)	(40,783)	(2,637,409)	(2,390,822)
Net Transfers (to) from other funds					
Tangible Capital Assets Purchased	133,220	247,855		247,855	367,544
Tangible Capital Assets - Work in Progress	1,225,932	1,207,803		1,207,803	1,880,709
Local Capital	303,608			-	
Capital Lease Payment	611,722		567,580	567,580	613,272
Total Net Transfers	2,274,482	1,455,658	567,580	2,023,238	2,861,525
Other Adjustments to Fund Balances					
Tangible Capital Assets WIP Purchased from Local Capital		303,608	(303,608)	-	
Principal Payment					
Capital Lease		413,989	(413,989)	-	
Total Other Adjustments to Fund Balances		717,597	(717,597)	-	
Total Capital Surplus (Deficit) for the year	(334,779)	(423,371)	(190,800)	(614,171)	470,703
Capital Surplus (Deficit), beginning of year		23,449,941	616,487	24,066,428	31,162,569
Prior Period Adjustments					
To Recognize Asset Retirement Obligation					(7,566,844)
Capital Surplus (Deficit), beginning of year, as restated		23,449,941	616,487	24,066,428	23,595,725
Capital Surplus (Deficit), end of year		23,026,570	425,687	23,452,257	24,066,428

School District No. 37 (Delta)

Tangible Capital Assets
Year Ended June 30, 2023

	Sites	Buildings	Furniture and Equipment	Vehicles	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$	\$	\$
Cost, beginning of year	10,714,525	250,308,577	6,679,606	2,148,402	226,190	4,458,660	274,535,960
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		7,573,331					7,573,331
Cost, beginning of year, as restated	10,714,525	257,881,908	6,679,606	2,148,402	226,190	4,458,660	282,109,291
Changes for the Year							
Increase:							
Purchases from:							
Operating Fund			222,679				222,679
Special Purpose Funds			25,176				25,176
Transferred from Work in Progress		4,827,012	412,120		223,226	1,334,634	6,796,992
	-	4,827,012	659,975	-	223,226	1,334,634	7,044,847
Decrease:							
Deemed Disposals			1,461,856	97,967	73,747	976,052	2,609,622
	-	-	1,461,856	97,967	73,747	976,052	2,609,622
Cost, end of year	10,714,525	262,708,920	5,877,725	2,050,435	375,669	4,817,242	286,544,516
Work in Progress, end of year		185,333				27,544	212,877
Cost and Work in Progress, end of year	10,714,525	262,894,253	5,877,725	2,050,435	375,669	4,844,786	286,757,393
Accumulated Amortization, beginning of year		129,939,278	3,788,522	1,197,998	120,568	1,984,255	137,030,621
Prior Period Adjustments							
To Recognize Asset Retirement Obligation		7,567,173					7,567,173
Accumulated Amortization, beginning of year, as restated		137,506,451	3,788,522	1,197,998	120,568	1,984,255	144,597,794
Changes for the Year							
Increase: Amortization for the Year		5,342,620	627,866	209,942	60,186	927,591	7,168,205
Decrease:							
Deemed Disposals			1,461,856	97,967	73,747	976,052	2,609,622
	-	-	1,461,856	97,967	73,747	976,052	2,609,622
Accumulated Amortization, end of year		142,849,071	2,954,532	1,309,973	107,007	1,935,794	149,156,377
Tangible Capital Assets - Net	10,714,525	120,045,182	2,923,193	740,462	268,662	2,908,992	137,601,016

School District No. 37 (Delta)

Schedule 4B (Unaudited)

Tangible Capital Assets - Work in Progress

Year Ended June 30, 2023

	Buildings	Furniture and Equipment	Computer Software	Computer Hardware	Total
	\$	\$	\$	\$	\$
Work in Progress, beginning of year	450,052		222,156	531,121	1,203,329
Changes for the Year					
Increase:					
Deferred Capital Revenue - Bylaw	3,816,151	165,000			3,981,151
Deferred Capital Revenue - Other	15,000	247,120		51,858	313,978
Operating Fund	68,091		1,070	671,600	740,761
Special Purpose Funds	359,443			107,599	467,042
Local Capital	303,608				303,608
	<u>4,562,293</u>	<u>412,120</u>	<u>1,070</u>	<u>831,057</u>	<u>5,806,540</u>
Decrease:					
Transferred to Tangible Capital Assets	4,827,012	412,120	223,226	1,334,634	6,796,992
	<u>4,827,012</u>	<u>412,120</u>	<u>223,226</u>	<u>1,334,634</u>	<u>6,796,992</u>
Net Changes for the Year	<u>(264,719)</u>	<u>-</u>	<u>(222,156)</u>	<u>(503,577)</u>	<u>(990,452)</u>
Work in Progress, end of year	<u>185,333</u>	<u>-</u>	<u>-</u>	<u>27,544</u>	<u>212,877</u>

School District No. 37 (Delta)

Schedule 4C (Unaudited)

Deferred Capital Revenue

Year Ended June 30, 2023

	Bylaw Capital	Other Provincial	Other Capital	Total Capital
	\$	\$	\$	\$
Deferred Capital Revenue, beginning of year	100,338,865	1,824,310	1,299,146	103,462,321
Changes for the Year				
Increase:				
Transferred from Work in Progress	4,084,228		313,978	4,398,206
	<u>4,084,228</u>	-	<u>313,978</u>	<u>4,398,206</u>
Decrease:				
Amortization of Deferred Capital Revenue	4,315,698	87,882	167,999	4,571,579
	<u>4,315,698</u>	<u>87,882</u>	<u>167,999</u>	<u>4,571,579</u>
Net Changes for the Year	<u>(231,470)</u>	<u>(87,882)</u>	<u>145,979</u>	<u>(173,373)</u>
Deferred Capital Revenue, end of year	<u>100,107,395</u>	<u>1,736,428</u>	<u>1,445,125</u>	<u>103,288,948</u>
Work in Progress, beginning of year	288,406			288,406
Changes for the Year				
Increase				
Transferred from Deferred Revenue - Work in Progress	3,981,151		313,978	4,295,129
	<u>3,981,151</u>	-	<u>313,978</u>	<u>4,295,129</u>
Decrease				
Transferred to Deferred Capital Revenue	4,084,228		313,978	4,398,206
	<u>4,084,228</u>	-	<u>313,978</u>	<u>4,398,206</u>
Net Changes for the Year	<u>(103,077)</u>	-	-	<u>(103,077)</u>
Work in Progress, end of year	<u>185,329</u>	-	-	<u>185,329</u>
Total Deferred Capital Revenue, end of year	<u>100,292,724</u>	<u>1,736,428</u>	<u>1,445,125</u>	<u>103,474,277</u>

School District No. 37 (Delta)

Changes in Unspent Deferred Capital Revenue
Year Ended June 30, 2023

	Bylaw Capital	MECC Restricted Capital	Other Provincial Capital	Land Capital	Other Capital	Total
	\$	\$	\$	\$	\$	\$
Balance, beginning of year	72,971	1,501,376				1,574,347
Changes for the Year						
Increase:						
Provincial Grants - Ministry of Education and Child Care	3,947,258					3,947,258
Investment Income		60,231				60,231
Work in Progress Donated by other external Non-Provincial Organization					313,978	313,978
	3,947,258	60,231	-	-	313,978	4,321,467
Decrease:						
Transferred to DCR - Work in Progress	3,981,151				313,978	4,295,129
	3,981,151	-	-	-	313,978	4,295,129
Net Changes for the Year	(33,893)	60,231	-	-	-	26,338
Balance, end of year	39,078	1,561,607	-	-	-	1,600,685

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

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

Fiscal Year Ended June 30, 2023

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, 2023

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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
ELECTED OFFICIALS				
WINDSOR, VALERIE	CHAIR	ELECTED OFFICIAL	34,162	3,938
BEARD, ERICA	VICE CHAIR	ELECTED OFFICIAL	31,915	600
KANAKOS, NICKOLAS	TRUSTEE	ELECTED OFFICIAL	30,934	2,007
MUEGO, JOE	TRUSTEE <i>(Incoming)</i>	ELECTED OFFICIAL	20,910	2,978
DAULA, NIMMI	TRUSTEE <i>(Incoming)</i>	ELECTED OFFICIAL	20,910	2,807
GOOCH, MASAKO	TRUSTEE <i>(Incoming)</i>	ELECTED OFFICIAL	20,910	1,844
DHILLON, AMMEN	TRUSTEE <i>(Incoming)</i>	ELECTED OFFICIAL	20,910	2,315
BOISVERT, DANIEL	VICE CHAIR <i>(Outgoing)</i>	ELECTED OFFICIAL	10,494	148
REID, BRAMWELL	TRUSTEE <i>(Outgoing)</i>	ELECTED OFFICIAL	10,024	39
DIXON, LAURA	TRUSTEE <i>(Outgoing)</i>	ELECTED OFFICIAL	10,024	148
DOSANJH, JESSIE	TRUSTEE <i>(Outgoing)</i>	ELECTED OFFICIAL	10,024	148
TOTAL ELECTED OFFICIALS			\$ 221,217	\$ 16,973
DETAILED EMPLOYEES EXCEEDING \$75,000				
ABERCROMBIE, CAROLE B.	TEACHER	ELEMENTARY SCHOOL	92,548	116
ACKERMAN, AMELIA H.	TEACHER	ELEMENTARY SCHOOL	99,076	91
ADAMSON, IAIN	TEACHER	SECONDARY SCHOOL	92,806	-
ADAMSON, SANDRA	TEACHER	SECONDARY SCHOOL	103,963	34
AHUJA, HARVEEN	TEACHER	SECONDARY SCHOOL	84,173	-
AINGE, TERRY	PRINCIPAL	SECONDARY SCHOOL	155,173	250
AKUNE, AARON S.	PRINCIPAL	SECONDARY SCHOOL	155,173	2,879
ALKEMA, LORRENNE C.	PRINCIPAL	ELEMENTARY SCHOOL	143,350	3,940
ALLAN, J. TODD	TEACHER	SECONDARY SCHOOL	104,233	-
ALVANO, KRISTA L.	TEACHER	ELEMENTARY SCHOOL	99,467	49
AN, SEWON	TEACHER	ELEMENTARY SCHOOL	82,476	30
ANDERSEN, MEGAN L.	TEACHER	ELEMENTARY SCHOOL	85,833	46
ANDERSEN, REBECCA K.	TEACHER	ELEMENTARY SCHOOL	79,012	49
ANNANDALE, MICHAEL T.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,135	1,070
ANNIS, KAREN	TEACHER	ELEMENTARY SCHOOL	81,507	-
ARDANAZ, KATRINA	TEACHER	ELEMENTARY SCHOOL	92,562	23
ARENDS, MARK	TEACHER	SECONDARY SCHOOL	106,203	179
ARGUE, RYAN W.	LEAD HAND	MAINTENANCE SERVICES	78,365	273
ARJUN, NALINI	TEACHER	ELEMENTARY SCHOOL	77,331	102
ARMSTRONG, TRACY	TEACHER	CONTINUING EDUCATION	108,480	-
ASPACIO, ANDREW	TEACHER	LEARNING SERVICES	101,387	3,153
ATCHISON, KAREN	TEACHER	ELEMENTARY SCHOOL	92,548	26
ATHWAL, SIMMI	TEACHER	ELEMENTARY SCHOOL	99,077	27
ATWAL, JASLINA T.	TEACHER	ELEMENTARY SCHOOL	89,065	73
AUBEY, KAREN R.	TEACHER	ELEMENTARY SCHOOL	92,724	8
AUCCA RAMIREZ, ISRAEL D. *	MANAGER	INT'L STUDENT PROGRAM	99,225	14,885
AUJLA, SUKHDEEP K.	TEACHER	SECONDARY SCHOOL	92,815	-
AVDIC, NIKITA K.	PSYCHOLOGIST	LEARNING SERVICES	109,141	-
BAIN, ERICA M.	TEACHER	ELEMENTARY SCHOOL	87,944	24
BAIN, MARK	MANAGER	FACILITY SERVICES	111,915	469
BAINES, MATTHEW	TEACHER	SECONDARY SCHOOL	91,293	-
BAMFORD, MURRAY	TEACHER	SECONDARY SCHOOL	99,982	-
BANTOK, MONIQUE	TEACHER	SECONDARY SCHOOL	78,678	103
BARKER, REBECCA A.	TEACHER	ELEMENTARY SCHOOL	91,708	81
BASHIR, MARIAH	CONSULTANT	PROV. OUTREACH PROG.	85,988	16,540
BASTIN, VIVIEN L.	TEACHER	ELEMENTARY SCHOOL	99,106	37
BATH, NAVINE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	105,799	393
BAUMAN, BRADLEY R.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	222,411	6,924
BAUMAN, DEBRA L.	TEACHER	SECONDARY SCHOOL	87,730	25

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
BAYLEY, NATALIE L.	TEACHER	ELEMENTARY SCHOOL	99,077	76
BAZILEWICH, ANDREW J.	TEACHER	SECONDARY SCHOOL	106,591	-
BENABO, LEAH	TEACHER	SECONDARY SCHOOL	100,792	-
BENNETT, DAVID	TEACHER	SECONDARY SCHOOL	101,387	-
BENNETT, SARA K.	TEACHER	ELEMENTARY SCHOOL	92,548	97
BENOIT, DANICK	TEACHER	SECONDARY SCHOOL	97,693	87
BERG-IVERSON, KEVIN W.	PLUMBER	MAINTENANCE SERVICES	77,671	250
BERGMAN, CHRISTINE	TEACHER	SECONDARY SCHOOL	99,161	-
BHATTI, KAL K.	TEACHER	ELEMENTARY SCHOOL	102,793	55
BIEHL, MICHAELA	TEACHER	ELEMENTARY SCHOOL	78,509	175
BILLINGSLEY, JODY	PRINCIPAL	ELEMENTARY SCHOOL	128,735	49
BIRT, RYAN	TEACHER	SECONDARY SCHOOL	103,731	107
BJORNSON, JULIANNA S.	TEACHER	SECONDARY SCHOOL	99,740	-
BLATZ, COLLEEN D.	TEACHER	SECONDARY SCHOOL	99,091	-
BLOUIN, TIANA	COUNSELLOR	SECONDARY SCHOOL	101,760	81
BOCHEN, LINDSAY E.	TEACHER	SECONDARY SCHOOL	99,091	21
BONIKOWSKY, TIMOTHY J.	TEACHER	SECONDARY SCHOOL	99,077	-
BONNER, NOLA C.	TEACHER	SECONDARY SCHOOL	92,628	-
BOURGEOIS, JEFFREY P.	TEACHER	ELEMENTARY SCHOOL	99,350	63
BOUSSERSKA, DAFINKA	INSTRUCTOR	DELTA COMMUNITY COLLEGE	149,472	87
BOYD, AMANDA J.	TEACHER	ELEMENTARY SCHOOL	98,423	60
BRADLEY, ARLENE G.	COUNSELLOR	SECONDARY SCHOOL	107,528	141
BRAID, NICOLE	DISTR. PRINCIPAL	HUMAN RESOURCES	147,289	2,562
BRANDEN, KATRINA P.	TEACHER	SECONDARY SCHOOL	98,417	43
BRAR, BRINDER	TEACHER	ELEMENTARY SCHOOL	90,473	13
BRAR, DAVINDER	TEACHER	SECONDARY SCHOOL	83,382	-
BRIND, KRISTIN E.	TEACHER	ELEMENTARY SCHOOL	92,900	-
BROMLEY, CURTIS	MANAGER	INFORMATION TECH. SVCS.	113,346	1,279
BROMLEY, KELLY	TEACHER	ELEMENTARY SCHOOL	99,091	41
BROWN, DARRELL G.	TEACHER	ELEMENTARY SCHOOL	99,906	39
BROWN, KIRSTEN I.	TEACHER	ELEMENTARY SCHOOL	92,562	74
BROWN, MARK W.	TEACHER	SECONDARY SCHOOL	98,045	67
BROWN, RUTH D.	TEACHER	ELEMENTARY SCHOOL	98,369	16
BRUGGE, ERICKA L.	TEACHER	ELEMENTARY SCHOOL	102,297	169
BRYAN, BRITT L.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	129,220	816
BRYJACK, BRENDA E.	TEACHER	ELEMENTARY SCHOOL	79,290	43
BRYSON, DAWN M.	TEACHER	ELEMENTARY SCHOOL	80,515	43
BURFORD, MATTHEW C.	TEACHER	SECONDARY SCHOOL	85,929	59
BURGESS, DAN I.	TEACHER	SECONDARY SCHOOL	131,294	348
BURNETT, CHRISTEN R.	TEACHER	SECONDARY SCHOOL	83,028	72
BURNS, STEPHEN G.	TEACHER	SECONDARY SCHOOL	92,562	18
BURNS, TANNER B.	TEACHER	PROV. OUTREACH PROG.	79,341	8,851
BURR, PATTY L.	TEACHER	SECONDARY SCHOOL	99,588	33
BYE, LISA M.	TEACHER	SECONDARY SCHOOL	99,142	49
BYLSMA, MICHAEL	TEACHER	SECONDARY SCHOOL	87,525	87
CADEZ, SANDRA M.	TEACHER	ELEMENTARY SCHOOL	92,562	108
CAINE, LESLIE S.	TEACHER	ELEMENTARY SCHOOL	92,106	22
CALDER, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	102,029	21
CALDERON RAMIREZ, RITA E.	TEACHER	ELEMENTARY SCHOOL	108,335	75
CALLANDER, MARGARET	VICE-PRINCIPAL	SECONDARY SCHOOL	132,677	747
CAMERON, ROBYN	TEACHER	ELEMENTARY SCHOOL	77,972	14
CAMPBELL, CATHERINE J.	TEACHER	SECONDARY SCHOOL	98,544	-
CAMPBELL, DAVID C.	TEACHER	SECONDARY SCHOOL	103,700	40
CAMPBELL, JOSHUA	TEACHER	LEARNING SERVICES	105,996	2,176
CAMPBELL, LYANNE R.	TEACHER	ELEMENTARY SCHOOL	102,551	186
CAPLAN, MICHELE R.	TEACHER	ELEMENTARY SCHOOL	99,091	-
CARLETON GAINES, TOSHI	PRINCIPAL	ELEMENTARY SCHOOL	139,406	1,048
CARR, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	85,934	37
CHAHAL, MANEEK	TEACHER	ELEMENTARY SCHOOL	76,541	77
CHAHAL, SATNAM	DISTR. PRINCIPAL	LEARNING SERVICES	155,173	2,017
CHALUS, NATALIE	TEACHER	LEARNING SERVICES	108,012	702
CHAN, ALBERT C.	TEACHER	SECONDARY SCHOOL	80,797	-

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
CHAN, MICHELLE S.	TEACHER	SECONDARY SCHOOL	91,830	105
CHAN, SHERMAN	TEACHER	SECONDARY SCHOOL	106,128	22
CHANG, JUSTIN	TEACHER	SECONDARY SCHOOL	99,207	-
CHANG, TONY F.	TEACHER	ELEMENTARY SCHOOL	85,504	-
CHANG, VICTORIA L.	TEACHER	ELEMENTARY SCHOOL	89,065	118
CHAPIESKI, LISA	COORDINATOR	LEARNING SERVICES	96,854	1,328
CHAU, VAN A.	TEACHER	SECONDARY SCHOOL	106,544	14
CHAUHAN, PRABHJOT	TEACHER	SECONDARY SCHOOL	79,918	77
CHENG, ANGELA	TEACHER	ELEMENTARY SCHOOL	80,153	25
CHENG, MICHELLE	TEACHER	SECONDARY SCHOOL	101,782	22
CHENG, WING YEE	TEACHER	SECONDARY SCHOOL	97,746	-
CHERRY, TIFFANY L.	TEACHER	ELEMENTARY SCHOOL	99,907	146
CHHUN, BUNTHAI	TEACHER	ELEMENTARY SCHOOL	84,180	34
CHICANOT, MICHELA	TEACHER	ELEMENTARY SCHOOL	101,728	3,176
CHOY, ANGIE	TEACHER	SECONDARY SCHOOL	85,000	-
CHOY, JANICE	TEACHER	ELEMENTARY SCHOOL	81,129	47
CHOY, NOAH T.	TEACHER	SECONDARY SCHOOL	99,226	-
CHRIST, NICOLA	SECRETARY TREASURER	SEC. TREASURER'S OFFICE	237,830	8,921
CHU-CHONG, KATIE L.	CONSULTANT	PROV. OUTREACH PROG.	98,606	10,506
CHUM, NIKI	TEACHER	SECONDARY SCHOOL	99,146	-
CHURCH, ERIN A.	TEACHER	ELEMENTARY SCHOOL	97,232	58
CIANFRINI, TOM	TEACHER	SECONDARY SCHOOL	104,495	-
CIPRIANO, FRANCA	TEACHER	SECONDARY SCHOOL	105,994	50
CLANCY, CLAIRE E.	DISTR. PRINCIPAL	LEARNING SERVICES	151,231	6,450
CLARKE, CONSUELO	TEACHER	SECONDARY SCHOOL	106,710	22
CLARKE, TODD D.	TEACHER	SECONDARY SCHOOL	166,663	2,760
CLASSEN, ROBIN	TEACHER	ELEMENTARY SCHOOL	76,468	83
CLAY, STEVEN D.	TEACHER	ELEMENTARY SCHOOL	96,165	12
CLEAVER, ROBYN E.	TEACHER	SECONDARY SCHOOL	93,515	88
CLOSE, IAN J.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,135	2,571
COCKING, JEANINE N.	TEACHER	ELEMENTARY SCHOOL	89,369	-
COELHO, TRACEY M.	TEACHER	LEARNING SERVICES	96,768	506
COGLAN, DANIEL G.	TEACHER	ELEMENTARY SCHOOL	92,549	43
COLE, LAURA	FOREPERSON	MAINTENANCE SERVICES	89,991	1,250
COLIBABA, DEANNE	TEACHER	ELEMENTARY SCHOOL	99,077	-
COLLIER, SHERRI L.	TEACHER	ELEMENTARY SCHOOL	106,469	35
COLLINS, DONALD C.	TEACHER	SECONDARY SCHOOL	101,707	14
COMRIE, MELODIE	TEACHER	ELEMENTARY SCHOOL	75,823	-
CONDONOPOULOS, JENNIFER E.	TEACHER	SECONDARY SCHOOL	103,381	8
CONNAUGHTON, NOAH	TEACHER	ELEMENTARY SCHOOL	92,562	22
COOPER, HEATHER	TEACHER	SECONDARY SCHOOL	96,866	-
COOPER, LUCY	TEACHER	SECONDARY SCHOOL	99,695	-
COOPER, NICOLE	TEACHER	ELEMENTARY SCHOOL	92,093	94
COPELAND, BONNIE	TEACHER	ELEMENTARY SCHOOL	85,907	74
CORDINGLEY, JOSEPH	BUDGET OFFICER	LEARNING SERVICES	95,094	1,824
COTTER, DALE S.	TEACHER	ELEMENTARY SCHOOL	100,452	32
COTTER, JUSTIN F.	TEACHER	SECONDARY SCHOOL	82,560	754
COUGLE, JANE A.	TEACHER	ELEMENTARY SCHOOL	102,161	121
COUWENBERGHS, DARLENE R.	TEACHER	SECONDARY SCHOOL	106,080	22
COWAN, JOHN	INSTRUCTOR	DELTA COMMUNITY COLLEGE	85,979	23
COWEN, DUNCAN E.	TEACHER	SECONDARY SCHOOL	107,400	-
COZENS, MEGHAN B.	TEACHER	ELEMENTARY SCHOOL	101,322	13
COZICAR, SHANNON P.	TEACHER	ELEMENTARY SCHOOL	91,246	-
CRAGG, JULIE P.	TEACHER	ELEMENTARY SCHOOL	76,934	48
CRAWFORD, BRADLEY D.	TEACHER	SECONDARY SCHOOL	102,584	96
CUDAIL, POOJA	TEACHER	ELEMENTARY SCHOOL	89,101	38
CULLEN, NOEMIA G.	TEACHER	SECONDARY SCHOOL	97,156	104
CUNNINGHAM, CAROL A.	TEACHER	ELEMENTARY SCHOOL	92,648	14
DALGETTY, IVANA S.	TEACHER	ELEMENTARY SCHOOL	99,091	14
DALGETTY, KEVIN	VICE-PRINCIPAL	SECONDARY SCHOOL	132,677	280
DANDIWAL, NATASHA	TEACHER	SECONDARY SCHOOL	96,466	107
DANE, LAURINE E.	TEACHER	ELEMENTARY SCHOOL	108,620	31

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
D'ACOST, CLAIRE R.	TEACHER	LEARNING SERVICES	105,347	1,157
DARE, ELIZABETH	TEACHER	ELEMENTARY SCHOOL	99,091	39
DAVIS, NICOLE M.	TEACHER	SECONDARY SCHOOL	97,434	38
DAY, CARLA G.	TEACHER	SECONDARY SCHOOL	107,779	128
DE PIERI, DAVID M.	TEACHER	SECONDARY SCHOOL	104,515	58
DECONTI, PETER A.	TEACHER	LEARNING SERVICES	108,913	984
DEL NIN, BRITTANY K.	CONSULTANT	PROV. OUTREACH PROG.	87,707	16,405
DELANEY, KYLE J.	PAINTER	MAINTENANCE SERVICES	76,548	76
DELISLE, BETH A.	TEACHER	ELEMENTARY SCHOOL	79,675	106
DENZ, SYLVIA	TEACHER	ELEMENTARY SCHOOL	95,456	8
DEOL, ANTA K.	TEACHER	CONTINUING EDUCATION	156,462	1,746
DERODRA, SONAL	TEACHER	ELEMENTARY SCHOOL	91,251	25
DESHARNAIS, CHANTELE	TEACHER	ELEMENTARY SCHOOL	75,744	6
DESJARDINS, SKYE J.	TEACHER	ELEMENTARY SCHOOL	92,193	34
DESY, NICOLE	TEACHER	ELEMENTARY SCHOOL	101,728	25
DETLING, HEATHER M.	TEACHER	ELEMENTARY SCHOOL	101,372	43
DHALIWAL, JATINDER K.	TEACHER	SECONDARY SCHOOL	106,725	441
DHAMI, MICHELLE K.	TEACHER	SECONDARY SCHOOL	92,029	75
DHERARI, RAMAN K.	TEACHER	SECONDARY SCHOOL	76,617	22
DHERARI, SUKHI	MANAGEMENT	PROCUREMENT SERVICES	108,871	1,631
DHILLON, JASVINDER K.	TEACHER	ELEMENTARY SCHOOL	90,673	78
DHIMAN, RAMANDEEP	TEACHER	SECONDARY SCHOOL	88,713	-
DHINGRA, JASMINE K.	TEACHER	ELEMENTARY SCHOOL	89,173	39
DINEEN, SARA	TEACHER	ELEMENTARY SCHOOL	101,372	12
DIOTTE, LAURA N.	TEACHER	ELEMENTARY SCHOOL	92,562	-
DISHER, CHASE	TEACHER	SECONDARY SCHOOL	77,982	-
DOBIE, TANYA N.	TEACHER	ELEMENTARY SCHOOL	92,607	34
DOBROVOLNY, CHRIS J.	TEACHER	SECONDARY SCHOOL	103,683	20
DOCKERILL, HELEN P.	TEACHER	ELEMENTARY SCHOOL	104,687	-
DODDS, ANDREA E.	TEACHER	SECONDARY SCHOOL	99,082	95
DOMECK, NATHALIE	TEACHER	ELEMENTARY SCHOOL	80,033	60
DOP, ANGELA D.	TEACHER	SECONDARY SCHOOL	105,978	-
DOUANGCHANH, MARK	PRINCIPAL	ELEMENTARY SCHOOL	147,299	502
DOUANGCHANH, TRISHA E.	TEACHER	ELEMENTARY SCHOOL	92,561	-
DOUKAS, CONSTANTINA	PRINCIPAL	ELEMENTARY SCHOOL	139,406	1,323
DRINNAN, MICHELLE L.	TEACHER	ELEMENTARY SCHOOL	101,372	51
DRYSDALE, LORI A.	TEACHER	ELEMENTARY SCHOOL	101,332	7
D'SOUZA, KIM J.	TEACHER	ELEMENTARY SCHOOL	85,412	14
D'SOUZA, RHETT N.	TEACHER	SECONDARY SCHOOL	80,974	-
DUBE, CHRISTIANE M.	TEACHER	LEARNING SERVICES	105,205	14
DUBOURT, CHRISTIE N.	TEACHER	ELEMENTARY SCHOOL	99,091	-
DUCHARME, ROBERT	TEACHER	SECONDARY SCHOOL	106,858	16
DUFF, DARREN	DIRECTOR	FACILITY SERVICES	181,902	1,697
DUFFIN, JONATHAN	ASST SEC. TREASURER	SEC. TREASURER'S OFFICE	150,355	5,470
DUFOUR, MARC	TEACHER	ELEMENTARY SCHOOL	81,495	20
DUGGAN, TRISH L.	TEACHER	SECONDARY SCHOOL	107,511	-
DUKE, JENNIFER N.	TEACHER	LEARNING SERVICES	109,647	741
DUPUIS, DONALD	TEACHER	SECONDARY SCHOOL	101,387	87
DURMAN, TANYA A.	TEACHER	ELEMENTARY SCHOOL	100,000	42
DYCK, KERRY L.	TEACHER	ELEMENTARY SCHOOL	92,548	409
EDWARDS, MEGHAN E.	TEACHER	ELEMENTARY SCHOOL	99,446	105
EDWORTHY, FAITH	TEACHER	ELEMENTARY SCHOOL	85,594	12
EICHORN, DEAN *	DISTR. ADMINISTRATOR	INT'L STUDENT PROGRAM	136,135	6,301
ELKIN, JESSICA	TEACHER	ELEMENTARY SCHOOL	102,853	1,960
ELLIS, CHRISTINA	TEACHER	ELEMENTARY SCHOOL	88,609	42
EL-TAKKALE, DANA	COUNSELLOR	LEARNING SERVICES	107,793	8
EMIGH, LINDA J.	TEACHER	ELEMENTARY SCHOOL	92,629	60
EMMETT, BRUCE J.	TEACHER	SECONDARY SCHOOL	106,275	-
ENGLAND, NANCY H.	TEACHER	ELEMENTARY SCHOOL	92,562	35
ERICKSON, ROB	TEACHER	SECONDARY SCHOOL	94,754	80
ERKER, KAREN L.	TEACHER	ELEMENTARY SCHOOL	93,431	28
ESDAILE, TERESA R.	TEACHER	ELEMENTARY SCHOOL	91,629	88

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
EVANS, DEBORAH J.	EXECUTIVE ASSISTANT	SEC. TREASURER'S OFFICE	76,972	1,111
EVANS, RYAN W.	TEACHER	SECONDARY SCHOOL	101,924	-
FAHRMANN, ERIC N.	TEACHER	SECONDARY SCHOOL	84,660	-
FAN, CIMON Y.	TEACHER	SECONDARY SCHOOL	79,860	-
FARNDEN, TERRI L.	VICE-PRINCIPAL	SECONDARY SCHOOL	134,075	1,965
FARRELLY, DAVID	TEACHER	SECONDARY SCHOOL	94,605	-
FARYNA, KAREN N.	TEACHER	SECONDARY SCHOOL	92,562	-
FAST, JOY Y.	TEACHER	ELEMENTARY SCHOOL	103,230	268
FAYAZKAMAL, WAJMA	TEACHER	ELEMENTARY SCHOOL	101,062	109
FEENAN, JANELLE B.	TEACHER	ELEMENTARY SCHOOL	102,179	85
FERGUSON, PAMELA	TEACHER	ELEMENTARY SCHOOL	101,211	95
FERGUSON, SHARON A.	TEACHER	ELEMENTARY SCHOOL	99,077	209
FERREIRA, LAURIE	TEACHER	ELEMENTARY SCHOOL	99,091	14
FINAN, LAURA J.	TEACHER	ELEMENTARY SCHOOL	99,091	73
FINLAN, MICHELLE A.	TEACHER	SECONDARY SCHOOL	92,623	-
FISCHER, KRISTIN R.	TEACHER	ELEMENTARY SCHOOL	89,861	74
FOGG, SHAWNA L.	TEACHER	ELEMENTARY SCHOOL	84,866	65
FORBES, CODY R.	TEACHER	SECONDARY SCHOOL	77,938	162
FORMOSA, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	99,479	69
FOULKES, LUANA	TEACHER	ELEMENTARY SCHOOL	86,291	109
FRAMPTON, JANICE	TEACHER	SECONDARY SCHOOL	92,627	-
FRANKSON, GEORGE	TEACHER	ELEMENTARY SCHOOL	81,361	36
FRASER, FIONA M.	TEACHER	ELEMENTARY SCHOOL	105,978	839
FREDERICKSON, DAUN M.	CUPE PRESIDENT	SECONDMENT	80,218	645
FRENCH, GUY A.	TEACHER	SECONDARY SCHOOL	104,033	-
FRIESEN, BRANDY L.	TEACHER	ELEMENTARY SCHOOL	92,581	-
FROH, BONNIE A.	TEACHER	ELEMENTARY SCHOOL	98,700	37
FROH, THOMAS S.	TEACHER	SECONDARY SCHOOL	101,462	-
FUOCO, CHRISTOPHER V.	MANAGER	COMMUNITY SCHOOLS	102,423	125
FURTADO, ALLEN	TEACHER	ELEMENTARY SCHOOL	92,548	94
GADOWSKY, KAREN D.	TEACHER	SECONDARY SCHOOL	88,151	-
GALBRAITH, JENNIFER L.	TEACHER	SECONDARY SCHOOL	97,415	-
GARBA, LINETTE	TEACHER	SECONDARY SCHOOL	98,853	-
GAULL, KEVAN	TEACHER	SECONDARY SCHOOL	101,669	-
GELECH, PAULA S.	TEACHER	ELEMENTARY SCHOOL	85,648	43
GENUIST, LORI J.	TEACHER	ELEMENTARY SCHOOL	99,077	8
GENUIST, PATRICK F.	TEACHER	ELEMENTARY SCHOOL	79,282	-
GEORGE, CLAIRE E. *	DISTR. ADMINISTRATOR	INT'L STUDENT PROGRAM	140,612	16,498
GEORGE, LITTY	TEACHER	SECONDARY SCHOOL	88,783	6
GEORGE, LIZY	TEACHER	SECONDARY SCHOOL	104,452	22
GIBBS, CAROLYN N.	TEACHER	LEARNING SERVICES	101,387	950
GIBBS, MICHAEL E.	INSTRUCTOR	DELTA COMMUNITY COLLEGE	91,130	10
GIBSON, BRENT *	MANAGER	INT'L STUDENT PROGRAM	83,986	4,069
GIFFIN, NIKITA L.	TEACHER	ELEMENTARY SCHOOL	86,164	80
GILL, KAREN K.	TEACHER	ELEMENTARY SCHOOL	76,510	83
GILL, KATHLEEN M.	TEACHER	SECONDARY SCHOOL	99,161	-
GILLIS, BRYARLEY M.	TEACHER	SECONDARY SCHOOL	106,444	-
GLASS, JEREMY S.	TEACHER	SECONDARY SCHOOL	106,275	15
GLENNON, ELISA	TEACHER	SECONDARY SCHOOL	98,535	-
GOLDMAN, JOANNE	TEACHER	ELEMENTARY SCHOOL	78,570	51
GOMEZ, MEL U.	MANAGER	MAINTENANCE SERVICES	104,162	414
GONZALEZ, HEIDI M.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	127,611	283
GOODALE, JENNIFER A.	TEACHER	ELEMENTARY SCHOOL	99,328	104
GOUGH, COLLEEN R.	TEACHER	ELEMENTARY SCHOOL	79,293	10
GOUNDAR, KANTH S.	ELECTRICIAN	MAINTENANCE SERVICES	76,428	329
GOUNDAR, SHRI	TEACHER	ELEMENTARY SCHOOL	78,665	7
GRAFF, JACQUELINE	TEACHER	ELEMENTARY SCHOOL	77,626	-
GRAHAM, DARRELL	TEACHER	SECONDARY SCHOOL	99,577	26
GRAHAM, JANE E.	TEACHER	SECONDARY SCHOOL	102,068	38
GRAHAM, MARISA C.	TEACHER	ELEMENTARY SCHOOL	101,842	50
GRAINGER, BARBARA L.	TEACHER	ELEMENTARY SCHOOL	99,486	19
GRANNARY, ANITA E.	TEACHER	ELEMENTARY SCHOOL	82,082	156

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
GRANT, GAGE T.	TEACHER	ELEMENTARY SCHOOL	75,921	9
GRANT, PHILIP	TEACHER	SECONDARY SCHOOL	123,193	12
GRANUM, MICHAEL C.	TEACHER	ELEMENTARY SCHOOL	99,091	69
GREENE, SHELLEY G.	TEACHER	SECONDARY SCHOOL	101,372	-
GREENHALGH, ELAINE M.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	238
GREGG, GUS A.	TEACHER	ELEMENTARY SCHOOL	84,514	96
GREGORY, STEPHANIE L.	TEACHER	ELEMENTARY SCHOOL	92,747	104
GREWAL, GURINDER	TEACHER	SECONDARY SCHOOL	92,613	22
GREWAL, PAM	PSYCHOLOGIST	LEARNING SERVICES	109,631	17
GREWAL, SONIA	TEACHER	SECONDARY SCHOOL	89,127	22
GREWAL, SUMANDEEP	TEACHER	ELEMENTARY SCHOOL	101,282	-
GRIMSEY, RYAN	TEACHER	SECONDARY SCHOOL	77,684	3
GROOM, MEGAN L.	TEACHER	ELEMENTARY SCHOOL	99,632	83
GROUNDS, COLLEEN M.	TEACHER	ELEMENTARY SCHOOL	100,996	8
GRUND, BRANDY	VICE-PRINCIPAL	ELEMENTARY SCHOOL	119,695	2,588
GUENTHER, MELISSA L.	TEACHER	SECONDARY SCHOOL	93,311	41
GUICHON, SHAYLENE L.	TEACHER	ELEMENTARY SCHOOL	80,271	69
GUY, CALE T.	TEACHER	ELEMENTARY SCHOOL	83,454	48
HACKER, JEFFREY D.	TEACHER	SECONDARY SCHOOL	97,980	22
HAINS, JOHANNE	TEACHER	ELEMENTARY SCHOOL	81,495	176
HALL, DIANNE N.	TEACHER	ELEMENTARY SCHOOL	86,900	-
HALL, SEAN M.	TEACHER	SECONDARY SCHOOL	88,938	-
HAMADE, BRYCE	TEACHER	SECONDARY SCHOOL	92,294	-
HAMAURA, DEAN	TEACHER	ELEMENTARY SCHOOL	89,402	-
HAMILTON, CORRINE D. *	COORDINATOR	INT'L STUDENT PROGRAM	101,370	-
HAMILTON, DANIELLE	TEACHER	SECONDARY SCHOOL	92,562	-
HAMILTON, HELENE	TEACHER	ELEMENTARY SCHOOL	101,100	1,868
HAMILTON, MONIKA	INSTRUCTOR	DELTA COMMUNITY COLLEGE	76,801	13
HANLON, KERI	PRINCIPAL	ELEMENTARY SCHOOL	146,997	350
HANLY, JAYMIE A.	TEACHER	ELEMENTARY SCHOOL	99,230	117
HANSEN, PAIGE	TEACHER	SECONDARY SCHOOL	130,774	42
HANSEN, TRISHA L.	TEACHER	ELEMENTARY SCHOOL	98,715	6
HANSON, DEBORAH	TEACHER	SECONDARY SCHOOL	91,983	-
HARDMAN, ERIKA L.	TEACHER	SECONDARY SCHOOL	101,458	7
HARDMAN, JUDITH A.	TEACHER	ELEMENTARY SCHOOL	92,562	14
HARDY, MARGO R.	TEACHER	ELEMENTARY SCHOOL	101,011	6
HARDY, SHANNON L.	TEACHER	ELEMENTARY SCHOOL	80,708	6
HARKLEY, GRAHAM J.	TEACHER	SECONDARY SCHOOL	99,091	-
HARMS, TAMARA L.	TEACHER	ELEMENTARY SCHOOL	99,091	8
HARNIK, SHARON L.	TEACHER	SECONDARY SCHOOL	92,562	-
HARRISON, CARLEY	TEACHER	ELEMENTARY SCHOOL	92,185	8
HARRISON, LYLE M.	FOREPERSON	MAINTENANCE SERVICES	85,349	163
HART, DOUGLAS R.	ROOFER	MAINTENANCE SERVICES	85,281	76
HASEBE, KEVIN L.	CARPENTER	MAINTENANCE SERVICES	76,475	76
HASS, HEIDI M.	TEACHER	ELEMENTARY SCHOOL	92,562	84
HASTINGS, JENNIFER	TEACHER	ELEMENTARY SCHOOL	102,137	91
HAWTHORNE, HEATHER L.	TEACHER	ELEMENTARY SCHOOL	97,714	43
HAY, CATHERINE E.	TEACHER	SECONDARY SCHOOL	101,387	-
HAY, CLARE	TEACHER	SECONDARY SCHOOL	92,327	8
HAYER, VEENA B.	PSYCHOLOGIST	PROV. OUTREACH PROG.	84,813	880
HAYES, VALERIE	TEACHER	SECONDARY SCHOOL	101,372	12
HAYNES, SUSAN C.	TEACHER	SECONDARY SCHOOL	99,365	-
HEAL, VANESSA	EMERGENCY OFFICER	HUMAN RESOURCES	85,566	1,897
HEARN, ALISHA	TEACHER	ELEMENTARY SCHOOL	92,930	76
HEER, KALBIR	TEACHER	SECONDARY SCHOOL	101,861	-
HEIDEN, JENNIFER C.	TEACHER	SECONDARY SCHOOL	99,227	-
HENDERSON, BARRY W.	TEACHER	SECONDARY SCHOOL	92,562	-
HENDERSON, JONATHAN A.	TEACHER	ELEMENTARY SCHOOL	84,969	37
HERMANSON, KIRSTEN	MANAGER	LEARNING SERVICES	86,451	62
HESLIP, JAMIE L.	TEACHER	SECONDARY SCHOOL	79,625	-
HEWITT, JUANITA K.	TEACHER	ELEMENTARY SCHOOL	93,527	10
HIGNELL, LISA F.	TEACHER	ELEMENTARY SCHOOL	99,077	46

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
HILL, ROBERT J.	TEACHER	SECONDARY SCHOOL	93,029	-
HIVES, LINDA	DIRECTOR	FINANCE & MGMNT SERVICES	150,643	4,030
HLINA, KIMBERLEY L.	TEACHER	SECONDARY SCHOOL	121,816	115
HO, TANYA	TEACHER	ELEMENTARY SCHOOL	92,562	19
HOBBS, CAMILLE J.	TEACHER	ELEMENTARY SCHOOL	75,813	19
HODGINS, JASON R.	COORDINATOR	LEARNING SERVICES	105,153	297
HODGINS, SHANNON	TEACHER	ELEMENTARY SCHOOL	98,466	2,138
HOEPPNER, LINDA	TEACHER	ELEMENTARY SCHOOL	101,372	9
HOGG, KAREN A.	TEACHER	ELEMENTARY SCHOOL	101,373	17
HOGLUND, DAVID R.	TEACHER	SECONDARY SCHOOL	99,369	-
HOMENIUK, KATRINA A.	PRINCIPAL	ELEMENTARY SCHOOL	143,350	321
HONG, SONNY	TEACHER	SECONDARY SCHOOL	92,609	14
HOPE, JAMES R.	PRINCIPAL	ELEMENTARY SCHOOL	147,644	1,626
HOPE, MAREVA	VICE-PRINCIPAL	ELEMENTARY SCHOOL	124,286	326
HOPE, NADINE	TEACHER	LEARNING SERVICES	99,303	231
HOPKINSON, MARNE J.	PRINCIPAL	CHILD CARE & EARLY LEARNING	147,289	1,684
HOSKINS, KAREN E.	TEACHER	ELEMENTARY SCHOOL	99,077	62
HOULE, SHELLEY M.	TEACHER	ELEMENTARY SCHOOL	99,158	-
HOWLETT, ANNE L.	TEACHER	SECONDARY SCHOOL	99,519	28
HRABOVSKI, DOUGLAS	TEACHER	ELEMENTARY SCHOOL	99,082	124
HUANG, MATT Y.	TEACHER	SECONDARY SCHOOL	78,971	1,794
HUGHES, LEAH C.	TEACHER	LEARNING SERVICES	93,562	1,345
HULME, MYLES N.	TEACHER	SECONDARY SCHOOL	88,972	87
HULME, SHELLEY L.	TEACHER	ELEMENTARY SCHOOL	99,432	135
HUNDAL, JESSE S.	TEACHER	SECONDARY SCHOOL	123,100	88
HUNT, IRINA H.	TEACHER	SECONDARY SCHOOL	101,458	29
HUNT, SHANNON D.	DISTR. PRINCIPAL	HUMAN RESOURCES	154,880	5,102
HUNTER, MARNIE J.	TEACHER	ELEMENTARY SCHOOL	99,091	80
HUNTER, MICHAEL	TEACHER	ELEMENTARY SCHOOL	99,077	-
HUNTER, PAIGE	TEACHER	ELEMENTARY SCHOOL	99,077	47
HURLEY, ERICA L.	TEACHER	SECONDARY SCHOOL	99,507	14
IACHETTA, MICHAEL B.	TEACHER	SECONDARY SCHOOL	154,027	383
INKSTER, TOM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	132,677	257
ISAAK, ANDREW	TEACHER	SECONDARY SCHOOL	92,925	592
JACOBS, BROOKE K.	TEACHER	CONTINUING EDUCATION	96,148	14
JACOBS, MICHELLE	TEACHER	ELEMENTARY SCHOOL	92,562	73
JAFFER, SALMA	TEACHER	ELEMENTARY SCHOOL	99,367	-
JAIN, PARINITA	TEACHER	ELEMENTARY SCHOOL	101,682	-
JAKUBEC, JENNIFER R.	TEACHER	ELEMENTARY SCHOOL	81,606	33
JANG, WILLIAM W.	TEACHER	ELEMENTARY SCHOOL	99,446	34
JANZEN, CHARLENE H.	TEACHER	SECONDARY SCHOOL	92,709	-
JASSAL, GURMEET G.	TEACHER	ELEMENTARY SCHOOL	92,548	28
JAWANDA, SHELDON S.	TEACHER	LEARNING SERVICES	75,667	10
JELIC, CHELSEA	TEACHER	PROV. OUTREACH PROG.	109,119	13,274
JHOOTI, AMARPREET K.	TEACHER	SECONDARY SCHOOL	84,745	22
JOHAL, SELINA S.	TEACHER	ELEMENTARY SCHOOL	87,898	14
JOHNSON, SUSAN L.	TEACHER	ELEMENTARY SCHOOL	79,320	78
JOHNSON, TED E.	DIRECTOR	CONTINUING EDUCATION	184,185	2,725
JONES, ANDREA R.	TEACHER	ELEMENTARY SCHOOL	103,490	14
JONES, MICHELLE N.	TEACHER	ELEMENTARY SCHOOL	99,077	136
JORDAN, PETER M.	TEACHER	PROV. OUTREACH PROG.	105,488	11,331
JORGENSEN, IVANA	TEACHER	ELEMENTARY SCHOOL	81,088	34
JOW, KAYLA A.	TEACHER	SECONDARY SCHOOL	92,597	-
JOYCE, HEATHER M.	TEACHER	LEARNING SERVICES	107,527	178
JOZAGHI, POURIA	TECHNICIAN	MAINTENANCE SERVICES	80,327	301
JUBINVILLE, DIANE M.	DISTR. VICE-PRINCIPAL	LEARNING SERVICES	141,729	5,119
JUNG, EVA	TEACHER	ELEMENTARY SCHOOL	101,900	176
JURICA, EMIL M.	TEACHER	SECONDARY SCHOOL	92,623	36
KABA, SHAISTA S.	TEACHER	ELEMENTARY SCHOOL	102,323	35
KALLO, ALIA D.	TEACHER	LEARNING SERVICES	101,387	950
KAMASZEWSKI, PETER	TEACHER	ELEMENTARY SCHOOL	95,120	31
KANDLER, CRYSTAL	TEACHER	ELEMENTARY SCHOOL	88,289	47

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
KANDOLA, BALBIR S.	TEACHER	ELEMENTARY SCHOOL	93,311	33
KANG, TANYA S.	TEACHER	SECONDARY SCHOOL	92,562	22
KARPLUK, DARREN R.	TEACHER	ELEMENTARY SCHOOL	92,548	24
KARPUN, DANIELA B.	TEACHER	SECONDARY SCHOOL	99,157	-
KARRASCH, DONALD J.	PAINTER	MAINTENANCE SERVICES	75,063	42
KATO, JULIANNA S.	TEACHER	ELEMENTARY SCHOOL	86,721	12
KAUR, RAVNEET	TEACHER	SECONDARY SCHOOL	106,646	83
KAY, LAURIE	TEACHER	ELEMENTARY SCHOOL	99,091	118
KAY, SHARON E.	TEACHER	SECONDARY SCHOOL	96,183	102
KE, ROSA	TEACHER	ELEMENTARY SCHOOL	99,077	37
KENIS, VALERIE	TEACHER	SECONDARY SCHOOL	99,161	-
KERRIGAN, TERESA F.	TEACHER	ELEMENTARY SCHOOL	92,562	159
KHANGURA, SANJEET K.	TEACHER	SECONDARY SCHOOL	103,702	49
KHARA, JASSI K.	TEACHER	SECONDARY SCHOOL	85,377	-
KHUN KHUN, RAJBINDER	TEACHER	ELEMENTARY SCHOOL	92,098	51
KILPATRICK, KAREN J.	TEACHER	SECONDARY SCHOOL	105,978	12
KIM, JOHN L.	TEACHER	SECONDARY SCHOOL	84,501	680
KIM, SOO MIN	TEACHER	SECONDARY SCHOOL	88,944	-
KIM, TAEYUN	CARPENTER	MAINTENANCE SERVICES	76,121	70
KINAHAN, THOMAS M.	TEACHER	SECONDARY SCHOOL	92,868	-
KINNIS, CAROLYN R.	TEACHER	SECONDARY SCHOOL	99,179	-
KIRINCIC, RICHARD S.	DISTR. PRINCIPAL	LEARNING SERVICES	151,231	7,971
KIRINCIC, TASHI	TEACHER	LEARNING SERVICES	105,994	1,634
KLASSEN, BARBARA	TEACHER	ELEMENTARY SCHOOL	85,148	60
KLASSEN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	91,263	6
KLASSEN, PATRICK D.	DIRECTOR	LEARNING SERVICES	168,010	12,772
KLIMA, MICHELLE E.	TEACHER	ELEMENTARY SCHOOL	93,399	43
KO, VANESSA	TEACHER	ELEMENTARY SCHOOL	98,207	28
KOORJEE, PALO	TEACHER	ELEMENTARY SCHOOL	93,175	25
KRAMER, JOYCE E.	TEACHER	ELEMENTARY SCHOOL	92,562	14
KRUCKENBERG, YVETTE M.	TEACHER	ELEMENTARY SCHOOL	90,800	8
KUANG, JENNY	TEACHER	ELEMENTARY SCHOOL	85,817	26
KUNG, JONATHAN C.	TEACHER	CONTINUING EDUCATION	101,738	-
KWASNICKI, JANN E.	PRINCIPAL	ELEMENTARY SCHOOL	143,350	280
LACHANCE, KAYLEE	TEACHER	ELEMENTARY SCHOOL	77,270	31
LAI, EDWIN P.	TEACHER	SECONDARY SCHOOL	99,211	-
LALLI, SUKH S.	TEACHER	SECONDARY SCHOOL	79,694	-
LALONDE, JINNY C.	TEACHER	SECONDARY SCHOOL	99,438	34
LAM, YVONNE	TEACHER	PROV. OUTREACH PROG.	106,679	12,380
LAMBA, MAHIMA	TEACHER	ELEMENTARY SCHOOL	86,098	14
LANE, MARIAN H.	TEACHER	ELEMENTARY SCHOOL	99,185	14
LAPPIN, JENNIFER M.	TEACHER	ELEMENTARY SCHOOL	98,234	122
LAROSE, JACLYN K.	TEACHER	ELEMENTARY SCHOOL	76,866	63
LARRYANT, BERNARDUS	TEACHER	PROV. OUTREACH PROG.	99,156	12,598
LARSON, KRISTY M.	PRINCIPAL	ELEMENTARY SCHOOL	125,764	601
LAUBMAN, KENT P.	TEACHER	SECONDARY SCHOOL	96,552	-
LAVERDURE, LAURA	TEACHER	SECONDARY SCHOOL	86,472	-
LAVERY, SEAN T.	TEACHER	SECONDARY SCHOOL	92,548	-
LAWTON, CLAIRE	TEACHER	ELEMENTARY SCHOOL	83,886	152
LAZZER, JOHN	TEACHER	SECONDARY SCHOOL	99,077	-
LE BRUN, JESSICA L.	TEACHER	LEARNING SERVICES	101,457	192
LEBOURDAIS, MARK	TEACHER	SECONDARY SCHOOL	95,995	50
LEE, MONICA	TEACHER	PROV. OUTREACH PROG.	105,978	279
LEITCH, DOUG	FOREPERSON	INFORMATION TECH. SVCS.	91,355	109
LEROUX, CHARITY L.	TEACHER	SECONDARY SCHOOL	106,594	49
LEROY, LAURENA E.	TEACHER	ELEMENTARY SCHOOL	102,311	98
LEUNG, KELSEY	TEACHER	SECONDARY SCHOOL	82,352	72
LEVENSTEIN, KENNETH J.	PRINCIPAL	ELEMENTARY SCHOOL	147,347	371
LEVEQUE, KAREN L.	TEACHER	ELEMENTARY SCHOOL	99,091	28
LEWIS, NICOLE J.	TEACHER	ELEMENTARY SCHOOL	85,713	77
LI, ALWYN	MANAGER	FINANCIAL SERVICES	97,233	5,937
LIN, DORIS	TEACHER	ELEMENTARY SCHOOL	88,572	28

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
LINDAHL, JANELLE	TEACHER	ELEMENTARY SCHOOL	76,820	98
LINGHAM, CAROL E.	TEACHER	SECONDARY SCHOOL	104,314	28
LITTLE, AMY	TEACHER	ELEMENTARY SCHOOL	81,826	110
LITTLEWOOD, RACHEL F.	TEACHER	ELEMENTARY SCHOOL	82,250	49
LLOYD, KIMBERLY L.	TEACHER	ELEMENTARY SCHOOL	92,562	8
LOCHHEAD, RHONDA M.	TEACHER	LEARNING SERVICES	103,368	1,710
LOEWEN, JACQUELINE H.	TEACHER	ELEMENTARY SCHOOL	83,553	117
LOF, ANGIE S.	DISTR. ADMINISTRATOR	CONTINUING EDUCATION	126,616	1,576
LOISELLE, HEATHER S.	TEACHER	SECONDARY SCHOOL	102,380	-
LOODU, ROSY	TEACHER	ELEMENTARY SCHOOL	101,372	60
LOPEZ LAMAS, VERONICA	TEACHER	ELEMENTARY SCHOOL	80,162	10
LOPEZ, BRENDA L.	TEACHER	SECONDARY SCHOOL	79,701	-
LOUANGXAY, SAYSAMONE	TECHNICIAN	INFORMATION TECH. SVCS.	81,422	50
LOUIE, TRAVIS	TEACHER	ELEMENTARY SCHOOL	101,384	24
LOVAT, LINDA	TEACHER	ELEMENTARY SCHOOL	99,082	38
LOVISON, LISA	TEACHER	ELEMENTARY SCHOOL	99,077	77
LUDDU, PAMELA	COORDINATOR	LEARNING SERVICES	104,213	93
LUI, MYRA-JADE	TEACHER	PROV. OUTREACH PROG.	115,994	13,030
LUM, ANDREW R.	TEACHER	SECONDARY SCHOOL	98,714	22
LUM, SIMON	TEACHER	SECONDARY SCHOOL	101,585	72
LUNDIE, KELLI	TEACHER	ELEMENTARY SCHOOL	113,260	1,992
LUSSIER, CHRISTINA	TEACHER	LEARNING SERVICES	108,027	5,167
LYDSTER, KIRSTEN L.	TEACHER	ELEMENTARY SCHOOL	91,738	113
Lyons, Aoife	TEACHER	PROV. OUTREACH PROG.	76,175	18,572
MA, GIA V.	TECHNICIAN	INFORMATION TECH. SVCS.	80,385	32
MA, NORMAN	TEACHER	SECONDARY SCHOOL	92,994	1,065
MACDONALD, DANA D.	CONSULTANT	LEARNING SERVICES	116,209	472
MACDONALD, JESSICA A.	TEACHER	ELEMENTARY SCHOOL	92,562	79
MACFARLANE, KATHLEEN M.	TEACHER	SECONDARY SCHOOL	101,458	41
MACGILLIVARY, CAMERON H.	TEACHER	SECONDARY SCHOOL	91,073	680
MACINTOSH, JOANNA E.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,153	798
MACK, HEATHER J.	TEACHER	ELEMENTARY SCHOOL	89,618	25
MACKAY, BARBARA	TEACHER	ELEMENTARY SCHOOL	99,091	13
MACKAY, LESLIE D.	ADMINISTRATOR	PROV. OUTREACH PROG.	115,578	6,737
MACKENZIE, DOUGLAS K.	TEACHER	SECONDARY SCHOOL	93,378	70
MACKENZIE, JEANINE M.	TEACHER	ELEMENTARY SCHOOL	92,862	34
MACLENNAN, NANCY J.	TEACHER	ELEMENTARY SCHOOL	108,179	122
MAEROV, GABE N.	TEACHER	ELEMENTARY SCHOOL	98,948	1,053
MAH, HENRY	TEACHER	ELEMENTARY SCHOOL	77,974	8
MAHIL, SURINDER K.	INSTRUCTOR	DELTA COMMUNITY COLLEGE	84,289	13
MAISHMENT, COLIN C.	TEACHER	ELEMENTARY SCHOOL	88,508	-
MAKALAI, ALYSSA	TEACHER	ELEMENTARY SCHOOL	91,035	73
MANN, ANEET K.	TEACHER	ELEMENTARY SCHOOL	100,012	71
MANN, JASWINDER K.	TEACHER	ELEMENTARY SCHOOL	94,533	43
MANN, JESSICA	TEACHER	ELEMENTARY SCHOOL	98,206	210
MANN, JOHN	PRINCIPAL	ELEMENTARY SCHOOL	119,695	1,024
MANN, KHUSHMINDER	INSTRUCTOR	DELTA COMMUNITY COLLEGE	75,635	-
MANN, PAM K.	TEACHER	SECONDARY SCHOOL	102,826	47
MANN, PRABHJOT K.	TEACHER	ELEMENTARY SCHOOL	91,103	39
MANSOUR, NADA Y.	TEACHER	SECONDARY SCHOOL	101,951	87
MARANDA, JUDY E.	ASS'T SUPERINTENDENT	SUPERINTENDENT'S OFFICE	196,940	5,361
MARI, LANI K.	TEACHER	ELEMENTARY SCHOOL	92,562	39
MARIANI, SERGE	GARDENER	MAINTENANCE SERVICES	77,882	333
MARSHALL, SUSANNE J.	TEACHER	ELEMENTARY SCHOOL	92,562	-
MARSHIK, RACHEL E.	TEACHER	SECONDARY SCHOOL	97,207	87
MARTE, NOREEN V.	TEACHER	SECONDARY SCHOOL	91,583	22
MARTENS, JACOB W.	COORDINATOR	LEARNING SERVICES	105,994	3,021
MARTENS, SCOTT A.	TEACHER	SECONDARY SCHOOL	93,005	-
MARTIN, JEANNINE L.	TEACHER	ELEMENTARY SCHOOL	81,071	6
MARTIN, ROBERT	TEACHER	SECONDARY SCHOOL	82,762	22
MARTYNIUK, STEPHANIE V.	TEACHER	SECONDARY SCHOOL	99,485	78
MASCATI, ALTAF	DIRECTOR	HUMAN RESOURCES	167,326	2,639

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
MASSIE, PAUL T.	TEACHER	SECONDARY SCHOOL	101,601	-
MATHESON, STEPHANIE R.	TEACHER	ELEMENTARY SCHOOL	122,307	1,819
MATTHEWS, DHANA	TEACHER	SECONDARY SCHOOL	150,891	1,882
MAUNDER, TARA L.	TEACHER	SECONDARY SCHOOL	99,185	-
MAURICE, BREA	TEACHER	CONTINUING EDUCATION	92,903	49
MAVRITSAKIS, CYNTHIA M.	TEACHER	ELEMENTARY SCHOOL	92,562	70
MCBURNEY, BROOKE S.	TEACHER	ELEMENTARY SCHOOL	99,077	61
MCCALLUM, DAYLE A.	TEACHER	ELEMENTARY SCHOOL	94,044	146
MCCALLUM, JEFFREY S.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	614
MCCORMICK, KEVIN F.	TEACHER	SECONDARY SCHOOL	106,419	-
MCCULLOUGH, PATRICIA	TEACHER	ELEMENTARY SCHOOL	81,507	57
MCCUNE, JONATHAN	FOREPERSON	MAINTENANCE SERVICES	96,364	828
MCCUTCHEON, LEANNE M.	TEACHER	SECONDARY SCHOOL	105,632	-
MCDONALD, KAREN	TEACHER	LEARNING SERVICES	106,834	1,342
MCDONALD, SHANNON	TEACHER	ELEMENTARY SCHOOL	86,914	44
MCDOWELL, ROBERT D.	TEACHER	SECONDARY SCHOOL	106,202	-
MCGILL, ANTOINETTE M.	TEACHER	ELEMENTARY SCHOOL	92,562	14
MCGRATH, MORGAN S.	TEACHER	SECONDARY SCHOOL	94,232	65
MCGREEVEY, KAREN J.	TEACHER	SECONDARY SCHOOL	101,585	-
MCGREGOR, KEVIN J.	TEACHER	SECONDARY SCHOOL	91,701	-
MCGRORY, THOMAS J.	PRINCIPAL	ELEMENTARY SCHOOL	147,644	510
MCGUIRE, CLAIRE	TEACHER	ELEMENTARY SCHOOL	80,307	84
MCGUIRE, COLLEEN	TEACHER	ELEMENTARY SCHOOL	77,635	-
MCKAY, JEANIE H.	TEACHER	SECONDARY SCHOOL	103,460	57
MCKAY, MATTHEW J.	TEACHER	SECONDARY SCHOOL	101,125	-
MCKAY, MEGAN	TEACHER	ELEMENTARY SCHOOL	91,146	34
MCLEAN, SASHA	TEACHER	ELEMENTARY SCHOOL	99,077	34
MCLEOD, BRYNNE	TEACHER	ELEMENTARY SCHOOL	102,117	74
MCMILLAN, JESSICA A.	TEACHER	SECONDARY SCHOOL	101,401	-
MCNICHOLL, ERIN	TEACHER	ELEMENTARY SCHOOL	76,461	54
MCPHEDRAN, KALEY M.	TEACHER	SECONDARY SCHOOL	100,373	28
MEDZON, DAVID	TEACHER	ELEMENTARY SCHOOL	79,249	-
MELAN, ELISA M.	TEACHER	ELEMENTARY SCHOOL	97,792	175
MEREDITH, LINDSAY	TEACHER	ELEMENTARY SCHOOL	81,507	20
MESICH, RICHARD D.	PRINCIPAL	SECONDARY SCHOOL	155,173	366
MESSER, MARY M.	TEACHER	ELEMENTARY SCHOOL	93,307	-
MESSERSCHMIDT, MIKE	HEALTH & SAFETY OFFICER	HUMAN RESOURCES	95,094	1,415
MIAN, HAFEZ A.	TEACHER	SECONDARY SCHOOL	99,488	40
MICELI, PATRICIA A.	TEACHER	ELEMENTARY SCHOOL	92,548	23
MILLER, BRIANNE E.	TEACHER	SECONDARY SCHOOL	78,095	21
MILLER, CASEY L.	TEACHER	SECONDARY SCHOOL	101,654	49
MILLER, DAVID E.	TEACHER	ELEMENTARY SCHOOL	121,498	71
MILLER, SHANNON	TEACHER	SECONDARY SCHOOL	99,932	-
MINCI, JACQUELINE	TEACHER	ELEMENTARY SCHOOL	79,350	24
MINHAS, HARJEET K.	TEACHER	SECONDARY SCHOOL	86,692	19
MINICHILLI, ANTHONY	TEACHER	SECONDARY SCHOOL	89,567	22
MISCHKE, PATRICIA	TEACHER	ELEMENTARY SCHOOL	101,387	37
MOK, ANDREW	TEACHER	ELEMENTARY SCHOOL	100,606	54
MOK, GRACE	TEACHER	PROV. OUTREACH PROG.	84,185	9,221
MONDIN, MONICA M.	TEACHER	ELEMENTARY SCHOOL	98,714	-
MOORE, BROOKE L.	DISTR. PRINCIPAL	LEARNING SERVICES	155,173	6,076
MORE, MANDEEP	TEACHER	SECONDARY SCHOOL	106,405	49
MORGAN, KIREN	TEACHER	SECONDARY SCHOOL	101,647	-
MORRISON, KATHLEEN	CASUAL	CONTINUING EDUCATION	99,096	-
MOSTERT, DANIELLE	TEACHER	SECONDARY SCHOOL	106,065	-
MOTOHASHI, SACHIE	TEACHER	SECONDARY SCHOOL	103,746	-
MOUTAL, CAROL	TEACHER	ELEMENTARY SCHOOL	78,388	-
MUNDY, C TOBIAS	TEACHER	SECONDARY SCHOOL	106,207	96
MUNKHAMHEUANG, DEBI	TEACHER	SECONDARY SCHOOL	99,091	22
MUNNS, ANNA K.	TEACHER	SECONDARY SCHOOL	92,397	-
MURRAY, ALISON N.	TEACHER	SECONDARY SCHOOL	106,485	49
MURRAY, BRYCE T.	TEACHER	SECONDARY SCHOOL	85,440	-

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
MURRELL, SHERYL L.	TEACHER	ELEMENTARY SCHOOL	98,338	269
MURRIN, PETER J.	TEACHER	ELEMENTARY SCHOOL	92,562	27
MUTER, DEBORAH M.	TEACHER	SECONDARY SCHOOL	98,482	-
MUTER, ROBERT A.	TEACHER	ELEMENTARY SCHOOL	99,549	-
MYNOTT, CASEY R.	TEACHER	SECONDARY SCHOOL	101,022	-
NABATA, MIYEKO	TEACHER	SECONDARY SCHOOL	101,372	22
NAGRA, BUPINDER K.	TEACHER	ELEMENTARY SCHOOL	94,934	14
NAGRA, CHERIE H.	TEACHER	SECONDARY SCHOOL	101,516	526
NAGRA, HARPRIT K.	TEACHER	SECONDARY SCHOOL	105,746	-
NAIR, JITENDRA K.	TEACHER	SECONDARY SCHOOL	91,496	16
NAKAGAWA, MEGAN	TEACHER	ELEMENTARY SCHOOL	98,219	14
NARWAN, SUKHVIR	TEACHER	ELEMENTARY SCHOOL	83,992	1,838
NELMES, BONITA W.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	252
NELSON, JANET R.	TEACHER	ELEMENTARY SCHOOL	99,077	54
NELSON, SCOTT	TEACHER	SECONDARY SCHOOL	99,230	22
NENNINGER, ROBERT	TEACHER	SECONDARY SCHOOL	95,474	16
NEUFELD, CHARLES R.	TEACHER	SECONDARY SCHOOL	98,614	49
NEUFELD, LAUREN	TEACHER	SECONDARY SCHOOL	91,908	101
NG, GREGORY D.	TEACHER	ELEMENTARY SCHOOL	101,739	61
NGUYEN, JOE	TEACHER	PROV. OUTREACH PROG.	101,727	21,496
NIELSEN, LEATA A.	TEACHER	SECONDARY SCHOOL	101,498	8
NIELSEN, NIELS B.	PRINCIPAL	ELEMENTARY SCHOOL	146,997	1,364
NIEMAR, CHRISTINE A.	TEACHER	SECONDARY SCHOOL	101,882	22
NIEMI, KIMBERLY M.	TEACHER	ELEMENTARY SCHOOL	77,975	80
NIKAS, ELEN	TEACHER	SECONDARY SCHOOL	103,837	58
NIKIC, VLADIMIR	VICE-PRINCIPAL	SECONDARY SCHOOL	132,677	3,639
NOVIX, JORLYN K.	TEACHER	ELEMENTARY SCHOOL	92,563	126
NOVIX, WESLEY J.	TEACHER	SECONDARY SCHOOL	92,627	-
NOWICKI, PRICILLE	EXECUTIVE ASSISTANT	SEC. TREASURER'S OFFICE	98,188	2,253
NYZNIK, JOHN D.	TEACHER	ELEMENTARY SCHOOL	92,903	40
OBA-UNDERWOOD, GERALIE J.	TEACHER	SECONDARY SCHOOL	104,646	83
O'BRIEN, D.LOUISE	TEACHER	ELEMENTARY SCHOOL	90,728	-
OGER-BLACK, GWENAELLE	TEACHER	LEARNING SERVICES	97,525	1,111
OLAK, KIRAN	TEACHER	ELEMENTARY SCHOOL	83,215	10
OLIVEIRA, KAREN E.	TEACHER	ELEMENTARY SCHOOL	99,091	28
OLIVER, CHRISTINE L.	TEACHER	SECONDARY SCHOOL	129,220	2,351
OUELLETTE, RAYMOND	TEACHER	SECONDARY SCHOOL	99,299	-
OUELLETTE, SANDRA J.	TEACHER	LEARNING SERVICES	106,917	374
PALMER, DANICA	PRINCIPAL	ELEMENTARY SCHOOL	147,289	375
PANDHER, BHUPINDER S.	TEACHER	ELEMENTARY SCHOOL	99,077	68
PANNU, BYRON D.	TEACHER	SECONDARY SCHOOL	99,628	-
PAPAKOSTA, CHRISTINA	TEACHER	SECONDARY SCHOOL	85,355	-
PAPP, TANIS M.	TEACHER	SECONDARY SCHOOL	95,532	-
PARASSIDIS, NIKI G.	TEACHER	ELEMENTARY SCHOOL	101,641	139
PARHAR, MANJIT M.	TEACHER	SECONDARY SCHOOL	99,850	22
PARK, MELINDA M.	TEACHER	ELEMENTARY SCHOOL	92,562	25
PARK, SARAH M.	TEACHER	ELEMENTARY SCHOOL	97,605	-
PARMAR, RAMAN	TEACHER	ELEMENTARY SCHOOL	79,839	8
PARMAR, SUSAN	PRINCIPAL	ELEMENTARY SCHOOL	132,788	279
PAUL-MORRIS, ROBERT W.	TEACHER	SECONDARY SCHOOL	95,037	-
PAVAO, JOHN M.	PRINCIPAL	SECONDARY SCHOOL	151,231	3,499
PAVLOU, LINDSAY L.	TEACHER	ELEMENTARY SCHOOL	101,442	8
PAWLOWSKI, REBECCA	TEACHER	PROV. OUTREACH PROG.	105,978	10,625
PAYNE, CARL D.	TEACHER	SECONDARY SCHOOL	104,758	863
PEELING, DOUGLAS W.	TEACHER	SECONDARY SCHOOL	92,562	56
PENCER, DAVID	TECHNICIAN	MAINTENANCE SERVICES	75,143	1,973
PENNY, DARRYL G.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,307	483
PERKINS, EMILY	TEACHER	ELEMENTARY SCHOOL	75,379	65
PETRONI, KRISTY L.	TEACHER	PROV. OUTREACH PROG.	96,764	6,585
PHAM, JAYS T.	TEACHER	SECONDARY SCHOOL	106,520	79
PHEASEY, SARAH	TEACHER	ELEMENTARY SCHOOL	75,122	7
PHILLIPS, ALISON	TEACHER	ELEMENTARY SCHOOL	75,366	82

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
PIERACCINI, SONIA	TEACHER	ELEMENTARY SCHOOL	97,724	57
PIKE, SCOTT B.	TEACHER	SECONDARY SCHOOL	101,387	18
PILLING, LORI R.	TEACHER	SECONDARY SCHOOL	101,953	-
PIXLEY, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	92,562	58
PJANIC, IVAN	ELECTRICIAN	MAINTENANCE SERVICES	84,621	458
PLATZER, STEPHEN E.	TEACHER	SECONDARY SCHOOL	107,257	101
PLEASANCE, ASHLEY E.	TEACHER	LEARNING SERVICES	94,787	663
POINTER, ALICIA M.	TEACHER	SECONDARY SCHOOL	101,455	-
POLLOCK, CYNTHIA L.	TEACHER	ELEMENTARY SCHOOL	101,387	20
POOLE, STEPHANIE A.	TEACHER	ELEMENTARY SCHOOL	88,206	6
POONI, RAJWANT	TEACHER	SECONDARY SCHOOL	103,745	344
PORTER, MARINA S.	TEACHER	ELEMENTARY SCHOOL	94,260	84
POTTER, LILY H.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	1,099
PREDDY, SCOTT E.	PRINCIPAL	ELEMENTARY SCHOOL	150,944	637
PRICE, BRETT H.	TEACHER	ELEMENTARY SCHOOL	92,548	39
PROCTOR, JOSEPH	TEACHER	SECONDARY SCHOOL	87,145	-
QUAN, ALYSON N.	TEACHER	ELEMENTARY SCHOOL	108,849	37
RAMSAY, KAREN	TEACHER	ELEMENTARY SCHOOL	94,261	42
RAMSBOTTOM, LAURA K.	TEACHER	ELEMENTARY SCHOOL	90,786	25
RANDHAWA, AVTAR S.	TEACHER	SECONDARY SCHOOL	101,387	-
RANDHAWA, SANDEEP	TEACHER	ELEMENTARY SCHOOL	75,813	10
REEFSCHLAGER, ROBERT G.	TEACHER	SECONDARY SCHOOL	91,735	-
REEL, TAJ S.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	338
REEVE, KELLY S.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,307	1,131
REID, JAMES B.	TEACHER	LEARNING SERVICES	107,292	228
REID, KAREN G.	TEACHER	ELEMENTARY SCHOOL	92,645	70
REID, RENEE	MANAGER	PAYROLL	108,871	5,618
REIFEL, SHARON G.	TEACHER	ELEMENTARY SCHOOL	99,224	-
REISINGER, CINDY K.	TEACHER	ELEMENTARY SCHOOL	99,077	77
REITZ, ANDREA L.	TEACHER	ELEMENTARY SCHOOL	99,091	43
RENNER WALLACE, LINDSAY M.	TEACHER	ELEMENTARY SCHOOL	101,742	50
RENNIE, CHRISTINE	TEACHER	ELEMENTARY SCHOOL	101,297	61
RETALLICK, KARIN E.	TEACHER	ELEMENTARY SCHOOL	86,479	48
RETALLICK, RODDY J.	TEACHER	ELEMENTARY SCHOOL	101,387	21
RICHARDS, TANA S.	CONSULTANT	PROV. OUTREACH PROG.	106,795	8,372
RICHARDS, WILLIAM A.	VICE-PRINCIPAL	SECONDARY SCHOOL	133,126	545
RICHARDSON, JESSIE L.	TEACHER	ELEMENTARY SCHOOL	85,311	23
RICKEY, ROBERT A.	TEACHER	SECONDARY SCHOOL	102,216	-
RISHI, BINDU	TEACHER	ELEMENTARY SCHOOL	99,077	-
ROBERTSON, MELISSA K.	TEACHER	ELEMENTARY SCHOOL	79,304	140
ROBERTSON, SARAH L.	TEACHER	ELEMENTARY SCHOOL	83,819	31
ROBINSON, GEORGINA M.	PRINCIPAL	PROV. OUTREACH PROG.	126,442	7,676
ROBINSON, JANE A.	TEACHER	ELEMENTARY SCHOOL	81,088	21
ROBINSON, MARK A.	PRINCIPAL	SECONDARY SCHOOL	151,231	2,827
ROBINSON, NICOLA T.	TEACHER	ELEMENTARY SCHOOL	95,207	83
ROBSON, ANDREW J.	TEACHER	SECONDARY SCHOOL	81,304	-
ROCHE, ALISON M.	TEACHER	ELEMENTARY SCHOOL	101,555	24
RODMAN, EMILY	TEACHER	SECONDARY SCHOOL	81,483	24
ROHWER, ERIN C.	TEACHER	SECONDARY SCHOOL	106,250	-
ROSENCRANS, TREVOR J.	TEACHER	SECONDARY SCHOOL	107,601	42
ROSS, DEVON A.	TEACHER	ELEMENTARY SCHOOL	99,091	50
ROSS, GREGORY	TEACHER	SECONDARY SCHOOL	78,288	-
ROSS, JENNIFER J.	TEACHER	ELEMENTARY SCHOOL	100,629	20
ROURKE, MICHAEL W.	TEACHER	ELEMENTARY SCHOOL	99,157	51
ROY, ENAKSHI	TEACHER	SECONDARY SCHOOL	92,864	36
RYALL, GORD	TEACHER	SECONDARY SCHOOL	89,273	-
SAGAYAM, MUNI	ASS'T MANAGER	FACILITY SERVICES	84,526	1,633
SAHAYDAK, NATALIE	TEACHER	SECONDARY SCHOOL	91,380	28
SAHLI, RYAN K.	TEACHER	SECONDARY SCHOOL	106,344	88
SAIP, GATLIN	TEACHER	SECONDARY SCHOOL	84,343	-
SAIP, HEATHER F.	TEACHER	ELEMENTARY SCHOOL	81,101	54
SAIP, MACKENZIE E.	TEACHER	LEARNING SERVICES	93,054	280

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
SAKAKIBARA, MARK K.	TEACHER	SECONDARY SCHOOL	101,372	-
SALL, JASON	TEACHER	SECONDARY SCHOOL	106,859	66
SALMON, MONIQUE C.	TEACHER	SECONDARY SCHOOL	103,675	48
SAM, WALTER S.	TEACHER	ELEMENTARY SCHOOL	99,077	63
SAMRA, KALJIT	TEACHER	SECONDARY SCHOOL	104,322	22
SAMRA, MONICA K.	TEACHER	ELEMENTARY SCHOOL	98,715	78
SAMRA, SONIA	TEACHER	SECONDARY SCHOOL	88,610	55
SANDBERG, ERICA	TEACHER	ELEMENTARY SCHOOL	92,251	-
SANDBERG, LINDA F.	TEACHER	ELEMENTARY SCHOOL	92,548	54
SANDHAM, MEGAN J.	TEACHER	ELEMENTARY SCHOOL	107,659	548
SANDHU, DALJIT	PAYROLL SUPERVISOR	PAYROLL	88,083	61
SANDHU, DARSHAN K.	TEACHER	SECONDARY SCHOOL	106,576	16
SANDHU, GARY	TEACHER	SECONDARY SCHOOL	103,051	72
SARAN, AMANJIT A.	TEACHER	SECONDARY SCHOOL	78,558	-
SAVOY, BROOKE A.	TEACHER	SECONDARY SCHOOL	92,828	16
SCALES, LYNSEY	TEACHER	LEARNING SERVICES	98,889	591
SCARR, ROBERT B.	VICE-PRINCIPAL	SECONDARY SCHOOL	136,135	365
SCHAEFERLE, QUENTIN D.	TEACHER	SECONDARY SCHOOL	101,529	22
SCHALK, NADIA A.	TEACHER	SECONDARY SCHOOL	99,211	-
SCHAUB, CAROLA	TEACHER	ELEMENTARY SCHOOL	92,411	49
SHELLENBERG, DOUG N.	TEACHER	SECONDARY SCHOOL	99,323	63
SCHIEBEL, CORINNA	TEACHER	SECONDARY SCHOOL	101,600	31
SCHIEWE, NATALIE J.	TEACHER	ELEMENTARY SCHOOL	87,688	51
SCHMITZ, TAMARA J.	TEACHER	ELEMENTARY SCHOOL	87,482	10
SCHOFIELD, KRISTINE B.	TEACHER	ELEMENTARY SCHOOL	79,304	-
SCHUERHAUS, ADRIAN	CARPENTER	MAINTENANCE SERVICES	75,864	239
SCHULTZ, CHRISTA E.	TEACHER	ELEMENTARY SCHOOL	100,559	90
SCHULZ, CHRISTINE	ASSISTANT DIRECTOR	HUMAN RESOURCES	116,607	827
SCHULZ, LORI	TEACHER	ELEMENTARY SCHOOL	99,091	34
SCOTT, KRISTOFER	TEACHER	SECONDARY SCHOOL	87,372	351
SEGGERS, ALEXANDRA C.	TEACHER	ELEMENTARY SCHOOL	92,562	79
SEKHON, MANMIT	TEACHER	SECONDARY SCHOOL	78,572	55
SELLES, JENNIFER	TEACHER	ELEMENTARY SCHOOL	87,337	19
SERRES, AMY	TEACHER	SECONDARY SCHOOL	103,693	667
SERRES, LUCAS O.	TEACHER	SECONDARY SCHOOL	102,072	-
SHANTZ, BRIA	TEACHER	SECONDARY SCHOOL	86,733	7
SHANTZ, JONATHAN G.	TEACHER	ELEMENTARY SCHOOL	99,091	-
SHARLAND, JAKE	TEACHER	ELEMENTARY SCHOOL	76,153	24
SHARMA, KRISHNA D.	TEACHER	LEARNING SERVICES	75,912	25
SHEPPARD, DOUG	SUPERINTENDENT	SUPERINTENDENT'S OFFICE	282,988	9,650
SHERCHAN, KARI	TEACHER	SECONDARY SCHOOL	84,520	13
SHIRAN, ALEX F.	TEACHER	SECONDARY SCHOOL	100,697	-
SHOVE, SARAH E.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	127,163	831
SIDHU, AMANDEEP K.	TEACHER	ELEMENTARY SCHOOL	99,145	-
SIDHU, HARJIT	TEACHER	ELEMENTARY SCHOOL	91,640	12
SIDHU, JASBIR K.	TEACHER	ELEMENTARY SCHOOL	78,930	12
SIDHU, TEJINDER	TEACHER	SECONDARY SCHOOL	106,923	40
SIDNEY, MELANIE A.	TEACHER	ELEMENTARY SCHOOL	99,055	94
SIMPSON, KAREN E.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	125,509	398
SINGBEIL, LANZ W.	TEACHER	SECONDARY SCHOOL	83,874	601
SINNEN, MYRON R.	TEACHER	ELEMENTARY SCHOOL	92,548	106
SLINN, JENNY	TEACHER	CONTINUING EDUCATION	103,797	809
SMALLEY, JILL M.	TEACHER	LEARNING SERVICES	106,049	-
SMITH, KEVIN T.	TEACHER	ELEMENTARY SCHOOL	83,519	98
SMITH, MICHELLE M.	PRINCIPAL	ELEMENTARY SCHOOL	147,289	2,048
SMITH, RYLEE J.	TEACHER	ELEMENTARY SCHOOL	85,114	47
SMITHERS, JULIA C.	TEACHER	SECONDARY SCHOOL	75,105	17
SONSALLA, ROSALIE I.	EXECUTIVE ASSISTANT	SUPERINTENDENT'S OFFICE	81,199	338
SOONG, TANIA C.	TEACHER	SECONDARY SCHOOL	91,986	-
SOPARLO, CARLY	TEACHER	ELEMENTARY SCHOOL	92,189	24
SPENCER, KARLENE M.	TEACHER	SECONDARY SCHOOL	89,643	-
SPILCHECHEN, TREVANA	TEACHER	SECONDARY SCHOOL	97,697	-

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
SPILLER, MELANIE J.	TEACHER	SECONDARY SCHOOL	101,581	-
SPRINGFORD, JANICE A.	TEACHER	LEARNING SERVICES	101,582	1,731
STARK, LESLIE	TEACHER	SECONDARY SCHOOL	103,895	49
STEC SKILLINGS, PATRICIA S.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	122,307	868
STEEVES, SEAN M.	TEACHER	ELEMENTARY SCHOOL	81,928	411
STEPHENSON, NEIL	DIRECTOR	LEARNING SERVICES	190,440	6,034
STEPHENSON, THANUJA	TEACHER	SECONDARY SCHOOL	97,970	816
STEWART-HIBBELN, BRIANNA	TEACHER	SECONDARY SCHOOL	79,421	87
STIELOW, TIMOTHY M.	TEACHER	SECONDARY SCHOOL	95,955	22
STREMEL, KRISTA M.	TEACHER	SECONDARY SCHOOL	98,055	22
STUART, IAN G.	TEACHER	ELEMENTARY SCHOOL	92,562	110
STUART, JEFFERY J.	TEACHER	SECONDARY SCHOOL	91,319	-
SULL, AMAR K.	TEACHER	LEARNING SERVICES	101,387	178
SULLIVAN, PATRICK H.	LEAD HAND	MAINTENANCE SERVICES	78,861	76
SUM, ANDY	LEAD HAND	INFORMATION TECH. SVCS.	81,220	41
SUNDARAN, MONIQUE	TEACHER	ELEMENTARY SCHOOL	85,033	-
SUTHERLAND, TRACY	BUDGET OFFICER	FINANCE & MGMNT SERVICES	101,497	22
SUTTER, VALERIE J.	TEACHER	ELEMENTARY SCHOOL	98,423	38
SVENKESON, KRISTIN	TEACHER	ELEMENTARY SCHOOL	85,750	73
SWEENEY, BRENT C.	TEACHER	SECONDARY SCHOOL	95,118	82
SWEENEY, ROBIN B.	TEACHER	SECONDARY SCHOOL	101,471	-
SWENSON, EMILY	TEACHER	ELEMENTARY SCHOOL	79,042	65
SYENS, JOANNE M.	TEACHER	ELEMENTARY SCHOOL	81,507	28
SYMONDS, KAREN M. *	DIRECTOR	INT'L STUDENT PROGRAM	193,590	48,350
TADDEI, GUIDO	TEACHER	SECONDARY SCHOOL	92,548	-
TAM, EVELYN	TEACHER	CONTINUING EDUCATION	99,091	133
TANG, KENNY	TEACHER	ELEMENTARY SCHOOL	83,873	35
TANG, MONICA M.	TEACHER	ELEMENTARY SCHOOL	100,407	76
TARDIF, SHANNON	TEACHER	ELEMENTARY SCHOOL	92,874	152
TATLA, HARPREET	TEACHER	SECONDARY SCHOOL	95,672	22
TAYOB, SHIREEN	TEACHER	ELEMENTARY SCHOOL	92,548	-
TEE, SANDRA C.	VICE-PRINCIPAL	ELEMENTARY SCHOOL	131,971	957
TEJA, ZUHRA	ADMINISTRATOR	PROV. OUTREACH PROG.	81,742	6,181
TENG, EINER	TEACHER	ELEMENTARY SCHOOL	100,866	7
TEREPOSKY, BILL T.	COORDINATOR	LEARNING SERVICES	164,177	38
TESAN, ALANA H.	TEACHER	ELEMENTARY SCHOOL	99,091	86
THOMPSON, JANET	COORDINATOR	LEARNING SERVICES	105,988	1,792
THOMPSON, ROBERT J.	PRINCIPAL	ELEMENTARY SCHOOL	142,748	3,353
THOMPSON, SHELL T.	TEACHER	SECONDARY SCHOOL	82,569	-
THOMSON, ALEXANDRA	TEACHER	SECONDARY SCHOOL	100,769	-
THOMSON, SONIA C.	TEACHER	ELEMENTARY SCHOOL	101,372	8
THORNSON, MARTA R.	TEACHER	ELEMENTARY SCHOOL	101,523	44
THOSS, JENNIFER A.	TEACHER	SECONDARY SCHOOL	80,901	-
TOM, LISA	TEACHER	ELEMENTARY SCHOOL	99,092	27
TOWNSEND, RYAN D.	TEACHER	SECONDARY SCHOOL	82,359	-
TRABELSI, SARAH	TEACHER	ELEMENTARY SCHOOL	81,737	47
TRACEY, DEVON L.	TEACHER	ELEMENTARY SCHOOL	76,936	64
TRACHTENBERG, JENNIFER	TEACHER	SECONDARY SCHOOL	99,215	6
TRINKA, IVANA M.	TEACHER	SECONDARY SCHOOL	99,291	83
TSANG, TONY H.	TEACHER	LEARNING SERVICES	77,181	79
TSOU, EVE	TEACHER	SECONDARY SCHOOL	79,804	-
TSUI, KAREN A.	TEACHER	SECONDARY SCHOOL	101,387	-
TUCKER, CATHRYN	DIRECTOR OF COMM.	SUPERINTENDENT'S OFFICE	128,379	1,850
TURGEON, LUCE	TEACHER	SECONDARY SCHOOL	106,829	71
TURIK, STEPHANIE	TEACHER	ELEMENTARY SCHOOL	77,292	35
TURNER, ANDREW	TEACHER	SECONDARY SCHOOL	84,926	243
TURNER, JACE	TEACHER	ELEMENTARY SCHOOL	78,315	81
TURNER, LINDSEY C.	TEACHER	ELEMENTARY SCHOOL	98,581	82
TURPIN, MARK W.	TEACHER	CONTINUING EDUCATION	92,299	-
TZONKOV, SVETOZAR R.	TEACHER	ELEMENTARY SCHOOL	84,558	100
UPPAL, RANBIR	TEACHER	ELEMENTARY SCHOOL	92,134	34
VAN HEMERT, ELENI	TEACHER	SECONDARY SCHOOL	92,548	50

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
VAN VLIET, JULIA M.	TEACHER	SECONDARY SCHOOL	85,295	-
VASCONCELOS, ALICIA E.	TEACHER	ELEMENTARY SCHOOL	99,091	79
VASCONCELOS, KEVIN	PRINCIPAL	SECONDARY SCHOOL	152,825	4,235
VAUGHAN, ANGELA M.	TEACHER	ELEMENTARY SCHOOL	104,230	116
VELTKAMP, TAMMY A.	TEACHER	SECONDARY SCHOOL	103,752	-
VIGARIO, NANCY Y.	TEACHER	ELEMENTARY SCHOOL	99,077	58
VIRK, AMAN	TEACHER	SECONDARY SCHOOL	85,149	-
VIRK, BITTEM	TEACHER	SECONDARY SCHOOL	101,439	-
VISSCHER, KRISTIN A.	TEACHER	ELEMENTARY SCHOOL	100,248	76
VIVEIROS, LINDSAY N.	TEACHER	SECONDARY SCHOOL	100,703	-
VON SCHULMANN, JACQUIE	VICE-PRINCIPAL	ELEMENTARY SCHOOL	130,268	264
VUORELA, TIM	TEACHER	SECONDARY SCHOOL	123,025	-
WALDMAN, BRANDON J.	TEACHER	SECONDARY SCHOOL	97,529	-
WALLACE, NICOLE	TEACHER	ELEMENTARY SCHOOL	101,387	43
WALLINGFORD, HAZEL	TEACHER	ELEMENTARY SCHOOL	99,077	44
WANG, CHRISTINE C.	TEACHER	SECONDARY SCHOOL	98,987	-
WANG, CONNIE C.	TEACHER	SECONDARY SCHOOL	75,571	-
WANG, MATTHEW T.	TEACHER	SECONDARY SCHOOL	101,774	-
WARNOCK, CATHERINE J.	TEACHER	ELEMENTARY SCHOOL	90,800	61
WATSON, KIMBERLEY A.	TEACHER	ELEMENTARY SCHOOL	91,612	129
WAUGH, LEILA	TEACHER	ELEMENTARY SCHOOL	89,746	68
WAYMOUTH, SEAN D.	TEACHER	SECONDARY SCHOOL	89,173	29
WEGER, CAROLINE	TEACHER	ELEMENTARY SCHOOL	99,091	12
WEREMCZUK, RAY	MANAGER	CONTINUING EDUCATION	102,423	38
WESTINGHOUSE, ELI	TEACHER	SECONDARY SCHOOL	97,156	27
WEST-SELLS, KRISTINE A.	TEACHER	ELEMENTARY SCHOOL	98,888	14
WHILE, DEAN C.	MANAGER	FACILITY SERVICES	126,490	2,027
WIENS, CORENE L.	TEACHER	SECONDARY SCHOOL	99,091	-
WILCOTT, JENNIFER	TEACHER	ELEMENTARY SCHOOL	99,077	51
WILDGROVE, SARAH E.	TEACHER	CONTINUING EDUCATION	87,142	299
WILLCOX, JANICE K.	TEACHER	ELEMENTARY SCHOOL	92,562	13
WILLIAMSON, RUSSELL	TEACHER	SECONDARY SCHOOL	98,354	-
WILLIS, FRANK J.	FOREPERSON	MAINTENANCE SERVICES	88,213	416
WILSON, CAROL V.	TEACHER	ELEMENTARY SCHOOL	101,387	43
WILSON, PATRICIA C.	PRINCIPAL	ELEMENTARY SCHOOL	149,199	338
WITHENSHAW, SAMANTHA L.	TEACHER	SECONDARY SCHOOL	125,761	308
WOLF, SYLVIA S.	TEACHER	SECONDARY SCHOOL	92,613	22
WOLOSHEN, MARK	TEACHER	SECONDARY SCHOOL	77,155	-
WONG, ANDREW T.	TEACHER	SECONDARY SCHOOL	106,049	2,005
WONG, CARRIE K.	TEACHER	ELEMENTARY SCHOOL	100,587	41
WONG, WILLIS	TEACHER	ELEMENTARY SCHOOL	93,013	147
WOOD, ALASTAIR	TEACHER	SECONDARY SCHOOL	119,304	10
WOOD, SHANNON R.	PRINCIPAL	ELEMENTARY SCHOOL	139,406	457
WOODSIDE, BARBARA J.	TEACHER	ELEMENTARY SCHOOL	80,933	14
WOOLFORD, RYANNE C.	TEACHER	LEARNING SERVICES	98,685	-
WOROBETZ, GERALD A.	TEACHER	SECONDARY SCHOOL	95,528	-
WORTLEY, JONATHAN	TEACHER	ELEMENTARY SCHOOL	100,098	181
WYATT, ROBERT H.	TECHNICIAN	MAINTENANCE SERVICES	75,098	38
YAMAZAKI, WENDY K.	TEACHER	SECONDARY SCHOOL	98,048	47
YAN, GRACE W.	TEACHER	ELEMENTARY SCHOOL	99,067	100
YANG, CHRISTOPHER J.	TEACHER	SECONDARY SCHOOL	101,577	14
YANG, YOLANDA	TEACHER	SECONDARY SCHOOL	101,372	22
YAO, HONG	TEACHER	SECONDARY SCHOOL	101,514	-
YAO, SUSAN E.	TEACHER	SECONDARY SCHOOL	108,982	77
YAP, AUDREY	TEACHER	SECONDARY SCHOOL	118,085	37
YEUNG, FRANCIS V.	LEAD HAND	MAINTENANCE SERVICES	87,194	1,229
YIP, ANGELA K.	TEACHER	ELEMENTARY SCHOOL	97,724	39
YIP, JACQUELINE K.	TEACHER	ELEMENTARY SCHOOL	99,091	62
YOUNG, AMBER D.	TEACHER	SECONDARY SCHOOL	101,937	-
YOUNGER, DONALD A.	PRINCIPAL	SECONDARY SCHOOL	155,173	4,026
ZABUDSKY, RYAN K.	TEACHER	SECONDARY SCHOOL	92,688	-
ZACHARIAS, ASHLEY	TEACHER	ELEMENTARY SCHOOL	76,177	77

* - 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, 2023

Schedule of Remuneration and Expenses

EMPLOYEE NAME	TITLE	DEPARTMENT	REMUNERATION	EXPENSES
ZAHN, JOSIE M.	TEACHER	ELEMENTARY SCHOOL	99,446	67
ZAMAR, RUBEN A.	TEACHER	SECONDARY SCHOOL	101,861	-
ZERBINOS, CLAUDINE J.	TEACHER	ELEMENTARY SCHOOL	76,897	13
ZIEBARTH, CORY L.	TEACHER	LEARNING SERVICES	101,206	6
ZIEMCZONEK, NINA	TEACHER	ELEMENTARY SCHOOL	99,143	-
ZWICKER-JOHNSON, SCOTT	ELECTRICIAN	MAINTENANCE SERVICES	76,475	61
TOTAL DETAILED EMPLOYEES EXCEEDING \$75,000			\$ 91,097,403	\$ 612,817
TOTAL EMPLOYEES EQUAL OR LESS THAN \$75,000			55,260,896	194,516
CONSOLIDATED TOTAL			146,358,299	\$ 807,333

* - Includes travel expenses for International Student Recruitment

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

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

Fiscal Year Ended June 30, 2023

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 2022-2023 fiscal year was \$8,547,870.78.

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

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

Fiscal Year Ended June 30, 2023

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, 2023

STATEMENT OF SEVERANCE AGREEMENTS

There were no severance agreements made between School District No.37 (Delta School District) and its non-unionized employees during fiscal year 2022-2023.

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

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

Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

ACT - AUTISM COMMUNITY TRAINING SOCIETY	45,591
ADTRONICS	44,371
AIFS	25,887
AINSWORTH INC.	179,576
ALIGNED FLOOR COVERINGS INC.	316,396
ALPHA TECHNOLOGIES LTD.	40,579
AMAZON	309,504
APPLE CANADA INC.	440,258
AV SOLUTIONS	40,930
BC HYDRO	1,075,251
BC INSTITUTE OF TECHNOLOGY	26,029
BC PRINCIPALS/VICE PRINCIPALS ASSOCIATION	94,119
BC SCHOOL SPORTS	41,753
BC SCHOOL TRUSTEES ASSOCIATION	76,378
BC TEACHERS FEDERATION	3,588,975
BDO CANADA LLP	98,205
BEYOND MARS	67,818
BLACK BOND BOOKS	42,837
B-LINE TIRE & AUTO SUPPLY (BC)	28,325
BMG INDUSTRIES INC	126,842
BRIGHTLY	31,312
BULLSEYE PROMOTIONS	31,424
CAMP JUBILEE R.&C. CENTRE	135,529
CAMP SUMMIT	25,446
CANADIAN STUDENT SUPPORT LTD.	40,740
CENTAUR PRODUCTS INC.	63,100
CENTRE FOR CHILD DEVELOPMENT	121,730
CESAREI, NATALIE AND BEN	26,416
CHARTER BUS LINES	40,631
CHEVRON	31,488
CHILLIWACK ROOFING LTD.	303,939
CITY OF DELTA	670,966
CLEVR	35,837
CLIMATE ACTION SECRETARIAT	84,656
COAST METRO CHALLENGE (SD #44)	47,160
COCA-COLA REFRESHMENTS CANADA	31,018
COM-AUTOMATE INC.	98,961
COMMUNITY FIRE PREVENTION	65,951
COMPASS CLINIC LTD.	61,872
COSTCO WHOLESALE	49,678
CUPE LOCAL 1091	647,203
CUSTOM BLACKTOP CO.	345,966
CYPRESS MOUNTAIN	68,090
DELL COMPUTER CORPORATION	463,049
DELTA FIREFIGHTERS CHARITABLE SOCIETY	51,641

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

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

Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

DELTA PRINCIPALS' & VICE PRINCIPALS' ASSOCIATION	73,352
DELTA TEACHERS ASSOCIATION	800,461
DELTA YOUTH THEATRE	34,033
DENBOW	59,610
DESJARDINS FINANCIAL SECURITY	236,359
DOMO, ELIZABETH OR WILSON	25,602
DOUBLETHINK INC	30,055
DRESKAI, SANDOR	28,884
DUNBAR LUMBER SUPPLY	30,030
E.H. PRICE	88,767
EDUCAN SCHOOL FURNITURE	80,796
EDUCATION WORLD TOURS	26,618
ELLISON TRAVEL & TOURS	45,280
EMCO CORPORATION	108,288
ESSO	25,898
ET GROUP (CONTI)	39,016
EVANS LAKE FOREST EDUCATION	70,554
FAIRMONT WATERFRONT	28,336
FARM-TEK TURF SERVICES INC.	62,359
FBM SURREY	35,566
FC TRAVEL GROUP INC	62,188
FIRST CLASS PLANNERS LTD.	37,437
FIRST STUDENT CANADA	1,063,120
FLIGHT CENTRE	53,570
FOCUSED EDUCATION RESOURCES SOCIETY	55,512
FOLLETT SCHOOL SOLUTIONS INC.	28,007
FORTIS BC	176,378
FORTIS BC ALTERNATIVE ENERGY SERVICES	1,814,367
FRASER VALLEY REFRIGERATION	45,490
FRASER, KARLA	28,916
FRASER, WAYNE	28,906
FRIESENS YEARBOOKS	54,829
FUTUREBOOK PRINTING INC.	112,170
GFS GORDON FOOD SERVICE	193,205
GHIEUW, JANE OR DANIEL	27,998
GLENCO ELECTRIC LTD.	393,747
GLS SPRACHENZENTRUM	34,865
GRAND & TOY LTD.	180,368
GUARD.ME INTERNATIONAL INSURANCE	211,456
GUILLEVIN INTERNATIONAL	177,653
HALBERT & KASER	56,203
HARBOUR CRUISES LTD.	86,018
HARRIS & COMPANY	43,830
HOLMAN	46,158
HOME DEPOT CANADA	36,818

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

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

Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

IBM CANADA LTD.	177,645
ICS CLEAN SUPPLIES LTD.	49,254
IDESIGN 365 LTD.	35,164
INTERNATIONAL BACCALAUREATE	89,216
INTERNATIONAL STAGE LINES	36,509
JAMF SOFTWARE	29,618
JARVIS ENGINEERING CONSULTANTS	26,736
JC OPTIONS INC.	26,150
KMS TOOLS	31,050
KONGDADUDOMKUL, WATTANA	44,623
KONICA MINOLTA BUSINESS SOLUTIONS	360,148
L'AUBERGE DU MONT	60,375
LIN HAW INTERNATIONAL CO., LTD.	48,985
LOCK-BLOCK LTD.	50,267
LOCKMAN, SARAH	46,253
MANUEL, PHIL	42,221
MARTINO, VINCE	26,465
MASTER GROUP INC.	86,647
MEDIUM WELL PRODUCTIONS INC./BACKYARD COOP	25,200
MILLS BASICS	37,157
MINISTER OF FINANCE - PROVINCIAL TREASURY	8,500,000
MINISTER OF FINANCE - EMPLOYER HEALTH TAX	2,861,291
MOREY, TRACEY AND SCOTT	26,098
MOUNT SEYMOUR RESORTS	31,656
MUNICIPAL PENSION PLAN	5,052,621
MURRAYVILLE TRAVEL	88,838
NAPA - DELTA	25,899
ONETEAM SPORTS GROUP	73,489
OXYGEN SOLUTIONS LLC	33,739
P.J. WHITE HARDWOODS LTD.	54,407
PACIFIC BLUE CROSS	5,046,229
PARKWORKS SOLUTIONS	191,883
PEARSON CANADA INC.	47,320
PINNACLE PURSUITS	27,405
POWERSCHOOL GROUP LLC	29,521
PREMIER PACIFIC SEEDS LTD.	33,153
PROGRESSIVE FUNDRAISING INC.	693,577
PROSTOCK ATHLETIC SUPPLY LTD.	49,859
PROTELEC SECURITY + SAFETY LTD.	32,571
PUBLIC EDUCATION BENEFITS TRUST	2,444,608
RAZOR MANUFACTURING LTD.	39,640
REACH CHILD & YOUTH DEVELOPMENT SOCIETY	29,177
REAL CANADIAN SUPERSTORE	35,339
RECEIVER GENERAL FOR CANADA	38,144,946
REVENUE SERVICES OF BC (MSP FOR INT'L STUDIES)	357,720

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

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

Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

ROTARY CLUB OF NORTH DELTA	124,000
SAVE ON FOODS	182,539
SAVOIE, LYNN	44,200
SCHOLASTIC CANADA LTD.	135,054
SCHOOL DISTRICT #23 (CENTRAL OKANAGAN)	54,755
SCHOOLHOUSE PRODUCTS INC.	32,797
SHE HERENCIA, S.L.	34,990
SHELL	96,118
SHERATON VANCOUVER WALL CENTRE	42,100
SHERRARD, ASHLEY	30,968
SHERWIN-WILLIAMS CO.	46,445
SJ CANADA	29,411
SKYLINE ATHLETICS INC.	32,060
SOFTCHOICE CORPORATION	127,376
SOUTH DELTA BAPTIST CHURCH	46,580
SPORTS UNLIMITED	57,253
STAPLES	177,055
STEPIN GMBH	26,662
STERLING FENCE COMPANY LTD.	46,059
STS TOURS INC	40,600
STUDIOHUB ARCHITECTS	46,546
SUPER SAVE DISPOSAL INC.	131,521
SWING TIME PLAYGROUNDS & PARKS	225,358
SYSCO CANADA	60,025
TAKE A HIKE YOUTH AT RISK FOUNDATION	50,000
TAKE TWO INC.	153,855
TAPESTRY MUSIC	29,748
TAYLOR GRAPHICS LTD.	104,507
TC MEDIA LIVRES INC.	41,280
TEACHER REGULATION BRANCH	104,320
TEACHERS' PENSION PLAN	24,359,842
TELUS	88,240
TELUS HEALTH	70,231
TELUS MOBILITY (BC)	129,283
TERMINIX CANADA	30,230
TEXTHELP	28,904
TGCC MANAGEMENT LLP.	75,276
THIRDWAVE BUS SERVICES	71,807
TLT EDUCATION S.L.	36,570
TRANSWEST ROOFING LTD.	983,882
TSAWWASSEN SHUTTLES INC.	58,844
TVT GRID NETWORKS	26,914
UNITED LIBRARY SERVICE	30,155
UNIVERSAL COACH LINE LTD.	34,292
UNIVERSITY OF BRITISH COLUMBIA	35,688

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

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

Fiscal Year Ended June 30, 2023

Schedule of Payments Made for the Provision of Goods and Services

UNIVERUS SOFTWARE CANADA INC.	44,594
UNTALAN, ERWIN AND ROWENA	28,867
UPANUP STUDIOS INC.	50,657
VANCOUVER OUTDOOR SCHOOL	50,549
VANDERBERG, JENNIFER	26,205
WAL-MART	52,652
WESCAN CHARTER BUS LINES	64,338
WESCLEAN EQUIPMENT & CLEANING SUPPLIES	243,826
WEST COAST ELEVATOR SERVICES	58,017
WESTCAN SOLAR SALT	78,606
WESTERN CAMPUS RESOURCES INC.	134,244
WESTIN WALL CENTRE (AIRPORT)	87,719
WILSON TREE CARE	33,495
WOOD WYANT INC.	163,359
WORKERS' COMPENSATION BOARD OF BC (WORKSAFE BC)	1,673,470
YO BRO / YO GIRL YOUTH INITIATIVE SOCIETY	172,663
ZEN CLOUD SOLUTIONS INC.	70,084
ZHOU, QIANYING	31,750
TOTAL (Suppliers with payments exceeding \$25,000)	<u>\$ 114,022,595</u>
TOTAL (Suppliers where payments are \$25,000 or less)	11,687,333
CONSOLIDATED TOTAL	<u><u>\$ 125,709,928</u></u>

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

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

Fiscal Year Ended June 30, 2023

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).